



**“Shared  
prosperity  
through  
co-operative  
participation”**

## **Medium Term Revenue and Expenditure Framework.**

*Prepared in terms of the Local Government:*

*Municipal Finance Management Act*

*(56/2003): Municipal Budget and Reporting*

*Regulations, Government Gazette 32141, 17*

*April 2009.*

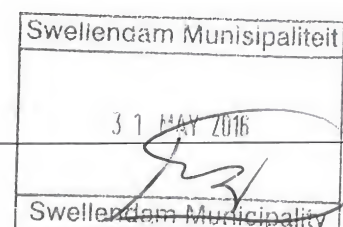
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## **FINAL ANNUAL BUDGET 2016/2017**

**SWELLENDAM  
MUNICIPALITY**

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26 MAY 2016



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## Glossary

**Adjustments Budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**AFS** – Annual Financial Statements.

**Budget** – The financial plan of the Swellendam Municipality.

**Budget Related Policy** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

**Capital Expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.

**Cash Flow Statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

**CFO** – Chief Financial Officer of Swellendam Municipality

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality



**KPI's** – Key Performance Indicators. Measures of service output and/or outcome.

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.

**NT** – National Treasury

**Net Assets** – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

**Operating Expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages.

**Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

**R&M** – Repairs and maintenance on property, plant and equipment.

**SCM** – Supply Chain Management.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Unauthorized expenditure** – Generally, spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

**Virement Policy** – The policy that sets out the rules for budget transfers.





**Vote** – One of the main segments into which a budget. In Swellendam Municipality this means at directorate level. The votes for Swellendam therefore are:

- Municipal Manager;
- Corporate Services;
- Financial Services;
- Engineers Services; and
- Community Services



## Part 1 – Annual Budget

### Section 1 – Mayor's Report

**MY COMPREHENSIVE REPORT WILL BE INCLUDED IN THE FINAL BUDGET WHICH WILL BE TABLED AT THE END OF MAY 2016**

**For the interim I wish to give a summary of what my intent was with the compiling process of the 2016/17 budget and what we as Council envisage to achieve with it.**

**Broadly, the following principles were followed:**

Once again we are reminded that given on-going economic pressures, the revenue side of the municipal budget will continue to be constrained, so we will need to make some very tough decisions on the expenditure side of the budget.

Priority still needs to be given to:

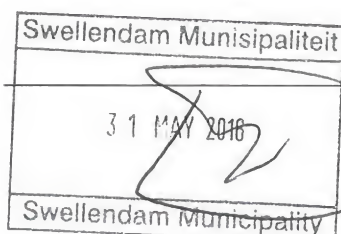
- Ensuring that drinking water and waste water management meets the required quality standards at all times;
- Protecting the poor;
- Ensure that *public investments, services, regulations and incentives* are focussed in defined spatial areas (spatial targeting) to optimise overall connectivity and access to opportunities;
- Provide clear signals to private sector;
- Transport, human settlements, bulk infrastructure, economic infrastructure, land use management (e.g. zoning), tax and subsidy incentives;
- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation especially through the jobs fund project;
- Securing the health of the asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance;
- Expediting spending on capital projects that are funded by conditional grants; and
- To implement cost containment measures

Furthermore we must also ensure that the capital budget reflects consistent efforts to address the backlogs in basic services and the renewal of the infrastructure of existing network services.

### Section 2 - Council Resolutions

The Council approved and adopted the following resolutions:

1. The Council of Swellendam Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:



- 1.1. The annual budget of the municipality for the financial year 2016/17 and the multi-year and single-year capital appropriations as set out in the following tables:
  - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Section 4 of the annual budget report Table A2;
  - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Section 4 of the annual budget report Table A3;
  - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Section 4 of the annual budget report Table A4; and
  - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Section 4 of the annual budget report Table A5.
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
  - 1.2.1. Budgeted Financial Position as contained in Section 4 of the annual budget report Table A6;
  - 1.2.2. Budgeted Cash Flows as contained in Section 4 of the annual budget report Table A7;
  - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Section 4 of the annual budget report Table A8;
  - 1.2.4. Asset management as contained in Section 4 of the annual budget report Table A9; and
  - 1.2.5. Basic service delivery measurement as contained in Section 4 of the annual budget report Table A10.
2. The Council of Swellendam, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with affect from 1 July 2016 the tariffs for property rates; electricity-; water-; sanitation-; solid waste services and other services charges as set out in Annexure A.



## Section 3 - Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

National Treasury's MFMA Circular No. 74 and 75 were used to guide the compilation of the 2015/16 MTREF.

The following table is a consolidated overview of the proposed 2016/17 Medium-term Revenue and Expenditure Framework:

**Table 1 Consolidated Overview**

|                                | Adjustment<br>budget 15/16 | Original<br>Budget 16/17 | %<br>Change |
|--------------------------------|----------------------------|--------------------------|-------------|
|                                | R<br>000                   | R<br>000                 |             |
| Total Operating Revenue        | 204 929                    | 213 106                  | 4%          |
| Total Operating Expenditure    | 215 542                    | 227 116                  | 5%          |
| Surplus/(Deficit) for the year | -10 621                    | -14 010                  |             |
| Capital Expenditure            | 17 345                     | 20 315                   | 17%         |

The total operating revenue has increased by 4% in the 2016/17 financial year when compared to the 2015/16 Adjustment Budget.

Total operating expenditure for the 2016/17 financial year has been appropriated at R 227.116 million, resulting in an operating budgeted deficit of R14.010 million.

However, when the non-cash entries, are discounted, a cash surplus of R1.000 million realizing. Therefor the budget is cash funded.

The capital budget of R 20 315million for 2016/17 is 17% higher when compared to the 2015/16 Adjustment Budget. The capital budget will be funded from Conditional Grants as well as the Capital Replacement Fund. The Capital Replacement Funds will contribute R2.500 million of the



capital expenditure. There is very little scope to accommodate an increase in the existing borrowing levels over the medium-term and for this reason the capital program as reflected in the IDP and consequently requested by the officials in the annual budget input process was absolutely cut to a level which is affordable.

### 3.1 Operating Revenue Framework

For Swellendam to improve the quality of services to its citizens, it needs to generate the required revenue to fund the cost of delivering the services as anticipated. In these tough economic times strong revenue management is fundamental to the financial sustainability of this municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures, such as employee cost against realistically anticipated revenues.

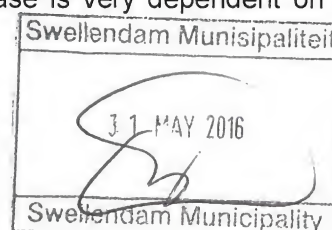
The following table is a summary of the 2016/17 MTREF (classified by main revenue source):

**Table 2 - Summary of revenue classified by main revenue source**

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description  | Ref    | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|--------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |        | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>Revenue By Source</b>   |        |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Property rates   | 2      | 21 457          | 25 223          | 26 409          | 29 025               | 29 527          | 29 527             | 29 527            | 31 859  | 34 408                 | 36 970                 |
| Property rates - penalties & collection charges                      |        | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Service charges - electricity revenue                                | 2      | 45 095          | 50 550          | 51 632          | 58 031               | 56 679          | 56 679             | 56 679            | 61 944  | 66 900                 | 72 252                 |
| Service charges - water revenue                                      | 2      | 8 862           | 9 363           | 10 577          | 11 221               | 10 739          | 10 739             | 10 739            | 11 364  | 12 273                 | 13 255                 |
| Service charges - sanitation revenue                                 | 2      | 10 313          | 11 210          | 11 976          | 13 252               | 13 232          | 13 232             | 13 232            | 14 222  | 15 360                 | 16 588                 |
| Service charges - refuse revenue                                     | 2      | 5 398           | 6 116           | 7 537           | 8 363                | 8 363           | 8 363              | 8 363             | 8 990   | 9 709                  | 10 486                 |
| Service charges - other  |        | 14              | 19              | 6               | 10                   | 60              | 60                 | 60                | 60  | 65                     | 70                     |
| Rental of facilities and equipment                                   | 1 243  | 1 215           | 1 217           | 1 128           | 1 025                | 1 025           | 1 025              | 1 025             | 1 190   | 1 273                  | 1 362                  |
| Interest earned - external investments                               | 527    | 662             | 1 540           | 1 150           | 1 500                | 1 500           | 1 500              | 1 500             | 1 800   | 1 944                  | 2 100                  |
| Interest earned - outstanding debtors                                | 1 156  | 636             | 1 091           | 1 950           | 2 000                | 2 000           | 2 000              | 2 000             | 2 150   | 2 322                  | 2 508                  |
| Dividends received   |        | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Fines  | 1 310  | 15 303          | 19 656          | 14 514          | 24 314               | 24 314          | 24 314             | 24 314            | 24 464  | 24 316                 | 24 904                 |
| Licences and permits   |        | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Agency services  | 3 240  | 2 490           | 2 532           | 2 682           | 2 310                | 2 310           | 2 310              | 2 310             | 2 410   | 2 603                  | 2 811                  |
| Transfers recognised - operational                                   | 26 228 | 47 832          | 61 560          | 55 521          | 48 706               | 48 706          | 48 706             | 48 706            | 48 943  | 51 411                 | 55 537                 |
| Other revenue  | 2 933  | 21 508          | 6 430           | 1 219           | 1 473                | 1 473           | 1 473              | 1 473             | 1 710   | 1 831                  | 1 960                  |
| Gains on disposal of PPE   |        | 0               | 20              | 259             | 5 000                | 5 000           | 5 000              | 5 000             | 2 000   | 1 000                  | 1 000                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |        | <b>127 775</b>  | <b>192 147</b>  | <b>202 422</b>  | <b>203 065</b>       | <b>204 929</b>  | <b>204 929</b>     | <b>204 929</b>    | <b>213 106</b>                                      | <b>225 414</b>         | <b>241 804</b>         |

Revenue generated from rates and services charges forms a significant percentage of the revenue basket of the Municipality. Rates and service charge revenues comprise 60% of the total revenue mix. The percentage revenue generated from rates and services charges in comparison with total revenue is largely due to the share that the sale of electricity contributes to the total revenue mix, which in turn is due to rapid increases in the Eskom tariffs for bulk electricity. This also clearly indicated that the municipalities revenue base is very dependent on the sales of





electricity and thus any external decision impacts on it, influenced the revenue in particular and the entire total budget. This electricity sensitivity is not healthy for the municipality and could have a severe impact if this important revenue resource is threatened by externalities and/or if it is to be withdrawn as a critical function from municipalities. The profit contribution of electricity sales is decreasing every year. The above table includes revenue foregone and tax rebates arising from discounts and rebates associated with the tariff policies of the Municipality, as the revenue as indicated reflects net figures.

Operating grants and transfers represent R48.943 million in the 2016/17 financial year. This amount and the amounts for the outer years are minimum guaranteed transfers from National Government as gazette in the latest DORA. The aforementioned amount has a direct link to expenditure on operational grants, and is only recognized as revenue when the conditions of the transfers made has been met. It might differ from the grants received.

The following table gives a breakdown of the various capital grants and subsidies allocated to the municipality over the medium term as proclaimed in the government gazette:



**Table 3 Operating Transfers and Grant Receipts**

WC034 Swellendam - Supporting Table SA18 Transfers and grant receipts

| Description   | Ref  | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>RECEIPTS:</b>                                    | 1, 2 |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Operating Transfers and Grants</b>               |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>National Government:</b>                         |      | 22 503          | 23 699          | 27 580          | 27 537               | 29 292          | 29 292             | 29 963  | 30 355                 | 34 076                 |
| Local Government Equitable Share                    |      | 18 897          | 19 857          | 20 938          | 21 922               | 21 922          | 21 922             | 24 012  | 26 156                 | 28 424                 |
| Finance Management                                  |      | 1 250           | 1 400           | 1 600           | 1 600                | 1 600           | 1 600              | 1 625   | 1 700                  | 1 955                  |
| Municipal Systems Improvement                       |      | 800             | 890             | 115             | 115                  | 115             | 115                | -   | -                      | -                      |
| EPWP Incentive                                      |      | 1 000           | 1 000           | 1 305           | 1 215                | 1 215           | 1 215              | 1 177   | -                      | -                      |
| Municipal Infrastructure Grant                      |      | 556             | 552             | 1 900           | 1 947                | 1 947           | 1 947              | 2 784   | 2 013                  | 3 092                  |
| Integrated National Electrification Program         |      | -               | -               | -               | 368                  | 368             | 368                | 246   | 246                    | 246                    |
| ACIP  |      | -               | -               | -               | 368                  | 2 009           | 2 009              | -   | -                      | -                      |
| Regional Bulk Infrastructure Grant                  |      | -               | -               | 1 608           | -                    | -               | -                  | -   | -                      | -                      |
| Flood damage  |      | -               | -               | 115             | -                    | 115             | 115                | -   | -                      | -                      |
| Financial Recovery Plan                             |      | -               | -               | -               | -                    | -               | -                  | 120   | 240                    | 360                    |
| Other transfers/grants [insert description]         |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Provincial Government:</b>                       |      | 4 735           | 25 346          | 41 942          | 27 955               | 19 158          | 19 158             | 18 848  | 21 056                 | 21 461                 |
| Jobfund co Funding                                  |      | -               | -               | 750             | -                    | 313             | 313                | -   | -                      | -                      |
| Housing   |      | -               | 19 919          | 35 518          | 24 055               | 13 791          | 13 791             | 14 460  | 16 555                 | 16 690                 |
| Library subscription grant                          |      | -               | -               | -               | 1 537                | 1 537           | 1 537              | 570   | 180                    | 191                    |
| Library Service grant                               |      | 347             | 344             | 800             | 2 363                | 2 363           | 2 363              | 3 725   | 4 321                  | 4 580                  |
| Thusong Multipurpose centre                         |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| PROVINCIAL GRANT METER AUDIT                        |      | -               | -               | 500             | -                    | 500             | 500                | -   | -                      | -                      |
| PROVINCIAL MANAGEMENT SUPPORT                       |      | 1 350           | 450             | 706             | -                    | 339             | 339                | -   | -                      | -                      |
| PERFORMANCE PROVINCIAL GRANT                        |      | -               | -               | 100             | -                    | -               | -                  | -   | -                      | -                      |
| Compliance Grant                                    |      | -               | -               | 56              | -                    | -               | -                  | -   | -                      | -                      |
| MRF   |      | 3 038           | 3 341           | 3 090           | -                    | -               | -                  | -   | -                      | -                      |
| Thusong support grant                               |      | -               | -               | 222             | -                    | 115             | 115                | -   | -                      | -                      |
| IDP   |      | -               | -               | 200             | -                    | 200             | 200                | -   | -                      | -                      |
| Social Plan Fund                                    |      | -               | -               | -               | -                    | -               | -                  | 9   | -                      | -                      |
| Economic Development Plan                           |      | -               | -               | -               | -                    | -               | -                  | 39  | -                      | -                      |
| Masababane Project                                  |      | -               | -               | -               | -                    | -               | -                  | 1   | -                      | -                      |
| Multipurpose Centre                                 |      | -               | -               | -               | -                    | -               | -                  | 9   | -                      | -                      |
| Emergency Housing Malagas                           |      | -               | -               | -               | -                    | -               | -                  | 34  | -                      | -                      |
| Other transfers/grants [insert description]         |      | -               | 1 292           | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>District Municipality:</b>                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Other grant providers:</b>                       |      | 27              | -               | 381             | 30                   | 256             | 256                | 132   | -                      | -                      |
| Proclaimed Main Roads                               |      | 27              | -               | -               | 30                   | 30              | 30                 | 50  | -                      | -                      |
| Vegetable Project Barrydale                         |      | -               | -               | -               | -                    | -               | -                  | 82  | -                      | -                      |
| SETA  |      | -               | -               | 381             | -                    | 226             | 226                | -   | -                      | -                      |
| <b>Total Operating Transfers and Grants</b>         | 5    | 27 265          | 49 045          | 69 903          | 55 521               | 48 706          | 48 706             | 48 943  | 51 411                 | 55 537                 |
| <b>Capital Transfers and Grants</b>                 |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>National Government:</b>                         |      | 32 169          | 18 388          | 21 823          | 15 824               | 14 184          | 14 184             | 17 362  | 11 857                 | 13 980                 |
| Municipal Infrastructure Grant (MIG)                |      | 10 569          | 10 490          | 9 499           | 9 737                | 9 737           | 9 737              | 15 607  | 10 103                 | 12 225                 |
| Integrated National Electrification Program         |      | -               | -               | -               | 2 632                | 2 632           | 2 632              | 1 754   | 1 754                  | 1 754                  |
| Regional Bulk Infrastructure Grant                  |      | 21 600          | 7 898           | 11 504          | -                    | -               | -                  | -   | -                      | -                      |
| Municipal Systems improvement grant                 |      | -               | -               | 819             | 825                  | 825             | 825                | -   | -                      | -                      |
| ACIP  |      | -               | -               | -               | 2 632                | 991             | 991                | -   | -                      | -                      |
| <b>Provincial Government:</b>                       |      | 7 329           | -               | 1 212           | 877                  | 877             | 877                | 454   | -                      | -                      |
| Housing - Infrastructure                            |      | 7 329           | -               | 1 212           | -                    | -               | -                  | -   | -                      | -                      |
| Human Settlement                                    |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Library Service grant                               |      | -               | -               | -               | 877                  | 877             | 877                | 351   | -                      | -                      |
| Other (Caravan park and Thusong centre)             |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Flood damage  |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Social Plan Fund                                    |      | -               | -               | -               | -                    | -               | -                  | 18  | -                      | -                      |
| Economic Development Plan                           |      | -               | -               | -               | -                    | -               | -                  | 11  | -                      | -                      |
| Masababane Project                                  |      | -               | -               | -               | -                    | -               | -                  | 8   | -                      | -                      |
| Multipurpose Centre                                 |      | -               | -               | -               | -                    | -               | -                  | 67  | -                      | -                      |
| Other capital transfers/grants [insert description] |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>District Municipality:</b>                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Other grant providers:</b>                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Capital Transfers and Grants</b>           | 5    | 39 497          | 18 388          | 23 035          | 16 702               | 15 061          | 15 061             | 17 815  | 11 857                 | 13 980                 |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>     |      | 66 763          | 67 433          | 92 938          | 72 223               | 63 767          | 63 767             | 66 758  | 63 268                 | 69 517                 |

Swellendam Municipality

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Swellendam Municipality

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the upper limit (ceiling) of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases in Eskom bulk tariffs are beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impacts it have on the municipality's electricity tariffs are largely beyond the control of the Municipality. By not discounting the impact of these price increases in consumer tariffs, it will erode the Municipality's future financial position and viability.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilized for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, petrol, diesel, chemicals, cement etc. For this reason the existing and prescribed inflation rate of  $\pm 6.6\%$  is merely impossible to be instituted as benchmark in determine the anticipated cost increases. The current challenge facing the Municipality is to manage the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

Municipalities have to review the level and structure of their water and sanitation tariffs carefully with a view to ensuring that water and sanitation tariffs are on aggregate fully cost-reflective – inclusive of bulk cost of water, the cost of maintenance and renewal of purification/treatment plants and network infrastructure, and the cost of new infrastructure. Water and sanitation tariffs must also be structured to protect basic levels of service, and water and sanitation tariffs are designed to encourage efficient and sustainable consumption. (e.g. through inclining blocks tariffs).

However, during the past few years, Council has approved water tariffs which were not realized sufficient funds to make a substantial profit. Unfortunately the latter is applicable in this budget again with a profit of only R401 thousand. However, this history of unrealistic low tariffs for water cannot be tolerated further and a comprehensive analyses of the water, sanitation and refuse tariff structure need to be performed by specialist experts in this field. If it is then evident that the tariff structures are insufficient and that the municipality's water and sanitation tariffs are not fully cost reflective, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time. It may also be that the cost of purification is too high and be investigated.

The proposed tariff increases are set at:



- Property rates - 7.9 %
- Electricity - Between 6% and 8% ( to be determined by NERSA)
- Water (units) - 6%
- Refuse Removal - 7.5 %
- Sewerage - 7.5 %

### Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on income range middle and affordable households, as well as an indigent household receiving free basic services.

**Table 5– Household bills**

#### 1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

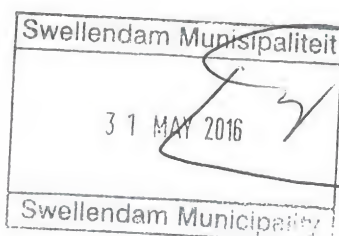
WC034 Swellendam - Supporting Table SA14 Household bills

| Description  | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                     |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 % Incr.                         | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Rand/cent  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| <b>Monthly Account for Household - 'Middle Income Range'</b> | 1   |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| <b>Rates and services charges:</b>                           |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Property rates   |     | 369.90          | 287.83          | 434.98          | 469.78               | 469.78          | 469.78             | 7.9%  | 506.89              | 546.94                 | 590.15                 |
| Electricity: Basic levy                                      |     | 233.40          | 244.80          | 247.25          | 255.00               | 255.00          | 255.00             | 5.9%  | 270.00              | 285.88                 | 302.69                 |
| Electricity: Consumption                                     |     | 1 036.46        | 1 125.50        | 1 206.07        | 1 340.20             | 1 340.20        | 1 340.20           | 7.0%  | 1 435.70            | 1 536.20               | 1 643.73               |
| Water: Basic levy  |     | 32.27           | 35.46           | 41.46           | 44.78                | 44.78           | 44.78              | 8.0%  | 48.36               | 52.23                  | 56.41                  |
| Water: Consumption   |     | 148.88          | 161.83          | 214.48          | 231.57               | 231.57          | 231.57             | 6.0%  | 245.46              | 260.19                 | 275.80                 |
| Sanitation   |     | 157.16          | 172.72          | 188.26          | 203.32               | 203.32          | 203.32             | 7.5%  | 218.57              | 234.96                 | 252.58                 |
| Refuse removal   |     | 79.51           | 87.37           | 95.23           | 102.85               | 102.85          | 102.85             | 7.5%  | 110.56              | 118.85                 | 127.77                 |
| Other  |     | -               | -               | -               | -                    | -               | -                  | -   | -                   | -                      | -                      |
| <b>sub-total</b>   |     | <b>2 058.58</b> | <b>2 115.51</b> | <b>2 427.73</b> | <b>2 647.50</b>      | <b>2 647.50</b> | <b>2 647.50</b>    | <b>7.1%</b>   | <b>2 835.55</b>     | <b>3 035.25</b>        | <b>3 249.13</b>        |
| VAT on Services  |     | 236.13          | 255.88          | 278.99          | 304.88               | 304.88          | 304.88             |   | 326.01              | 348.36                 | 372.26                 |
| <b>Total large household bill:</b>                           |     | <b>2 292.71</b> | <b>2 371.39</b> | <b>2 706.72</b> | <b>2 952.38</b>      | <b>2 952.38</b> | <b>2 952.38</b>    | <b>7.1%</b>   | <b>3 161.56</b>     | <b>3 383.61</b>        | <b>3 621.39</b>        |
| <b>% Increase/-decrease</b>                                  |     |                 | <b>3.4%</b>     | <b>14.1%</b>    | <b>9.1%</b>          | <b>-</b>        | <b>-</b>           |   | <b>7.1%</b>         | <b>7.0%</b>            | <b>7.0%</b>            |

#### 2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

WC034 Swellendam - Supporting Table SA14 Household bills

| Description   | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                     |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 % Incr.                         | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Rand/cent   |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| <b>Monthly Account for Household - 'Affordable Range'</b> | 2   |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| <b>Rates and services charges:</b>                        |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Property rates  |     | 261.90          | 287.83          | 317.50          | 342.92               | 342.92          | 342.92             | 7.9%  | 370.01              | 399.24                 | 430.78                 |
| Electricity: Basic levy                                   |     | 233.40          | 244.80          | 247.25          | 255.00               | 255.00          | 255.00             | 5.9%  | 270.00              | 285.88                 | 302.69                 |
| Electricity: Consumption                                  |     | 398.51          | 433.17          | 488.07          | 540.00               | 522.60          | 522.60             | 7.0%  | 559.60              | 607.65                 | 650.19                 |
| Water: Basic levy   |     | 32.25           | 35.46           | 41.46           | 44.78                | 44.78           | 44.78              | 8.0%  | 48.36               | 52.23                  | 56.41                  |
| Water: Consumption  |     | 147.23          | 161.83          | 166.68          | 180.02               | 179.97          | 179.97             | 6.0%  | 190.76              | 202.27                 | 214.41                 |
| Sanitation  |     | 157.16          | 172.72          | 188.25          | 203.32               | 203.32          | 203.32             | 7.5%  | 218.57              | 234.96                 | 252.58                 |
| Refuse removal  |     | 79.51           | 87.37           | 95.23           | 102.85               | 102.85          | 102.85             | 7.5%  | 110.56              | 118.85                 | 127.77                 |
| Other   |     | -               | -               | -               | -                    | -               | -                  | -   | -                   | -                      | -                      |
| <b>sub-total</b>  |     | <b>1 309.96</b> | <b>1 423.18</b> | <b>1 372.19</b> | <b>1 496.39</b>      | <b>1 478.94</b> | <b>1 478.94</b>    | <b>6.1%</b>   | <b>1 587.86</b>     | <b>1 713.39</b>        | <b>1 839.26</b>        |
| VAT on Services   |     | 146.73          | 158.95          | 147.66          | 161.48               | 159.04          | 159.04             |   | 170.50              | 183.98                 | 197.18                 |
| <b>Total small household bill:</b>                        |     | <b>1 456.69</b> | <b>1 582.13</b> | <b>1 519.85</b> | <b>1 657.87</b>      | <b>1 637.98</b> | <b>1 637.98</b>    | <b>6.1%</b>   | <b>1 758.36</b>     | <b>1 897.37</b>        | <b>2 036.44</b>        |
| <b>% increase/-decrease</b>                               |     |                 | <b>8.5%</b>     | <b>(3.9%)</b>   | <b>9.1%</b>          | <b>(1.2%)</b>   | <b>-</b>           |   | <b>7.3%</b>         | <b>7.9%</b>            | <b>7.3%</b>            |





### 3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free

WC034 Swellendam - Supporting Table SA14 Household bills

| Description                                | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                     |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 % Incr.                         | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Rand/cent                                  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Monthly Account for Household - 'Indigent' | 3   |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Household receiving free basic services    |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Rates and services charges:                |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Property rates                             |     | 140.40          | 118.69          | -               | -                    | -               | -                  | -   | -                   | -                      | -                      |
| Electricity: Basic levy                    |     | 233.40          | 72.30           | -               | -                    | -               | -                  | -   | -                   | -                      | -                      |
| Electricity: Consumption                   |     | 276.30          | 261.00          | 278.10          | 300.00               | 294.00          | 294.00             | 7.1%  | 315.00              | 330.75                 | 347.29                 |
| Water: Basic levy                          |     | -               | -               | -               | -                    | -               | -                  | -   | -                   | -                      | -                      |
| Water: Consumption                         |     | 104.98          | 115.43          | 118.89          | 128.40               | 128.40          | 128.40             | 6.0%  | 136.10              | 144.27                 | 152.93                 |
| Sanitation                                 |     | -               | -               | -               | -                    | -               | -                  | -   | -                   | -                      | -                      |
| Refuse removal                             |     | -               | -               | -               | -                    | -               | -                  | -   | -                   | -                      | -                      |
| Other                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                   | -                      | -                      |
| sub-total                                  |     | 755.08          | 567.42          | 396.99          | 428.40               | 422.40          | 422.40             | 5.3%  | 451.10              | 475.02                 | 500.21                 |
| VAT on Services                            |     | 86.05           | 62.82           | 55.57           | 59.96                | 59.14           | 59.14              |   | 63.15               | 66.50                  | 70.03                  |
| Total small household bill:                |     | 841.13          | 630.24          | 452.56          | 488.36               | 481.54          | 481.54             | 5.3%  | 514.25              | 541.52                 | 570.24                 |
| % increase/-decrease                       |     |                 | (25.1%)         | (28.2%)         | 7.9%                 | (1.4%)          | -                  |   | 6.8%                | 5.3%                   | 5.3%                   |

From the above tables it is evident that the total average increase in the total monthly accounts will be:

1. Middle income group 7.1%/month
2. Low income group 7.3%/month
3. Indigent group 6.8%/month

### Income forgone (Free Basic Services and other rebates)

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. Rebates and exemptions in terms of sec. 15 of the Municipal Property Rates Act of 2004 are applicable to those who qualify for it in terms of the act.

Currently all residential households receive 6kl water and 20kWh electricity as free basis service.

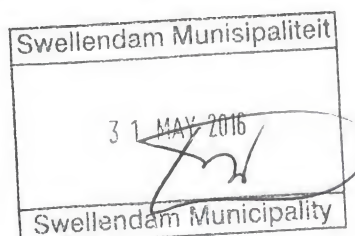
To receive these rebates and free services the households are required to register in terms of the Municipality's Indigent Policy.

At present there are 1850 indigent households and 260 poor households which are entitled to rebates and subsidies as defined and set out in Councils Credit Control Policy.

The total cost of the social package in respect of the income forgone on free services is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act. The rebates on the tax are largely discounted as a direct cost.

### 3.2 Operating Expenditure Framework

The following table is a high level summary of the 2016/2017 budget and MTREF (classified per main type of operating expenditure):



**Table 6 - Summary of operating expenditure by standard classification item**

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description                     | Ref  | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|                                 |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand                      | 1    |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Expenditure By Type             |      |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Employee related costs          | 2    | 49 971          | 55 776          | 61 588          | 70 384               | 70 050          | 70 050             | 70 050            | 76 468  | 80 818                 | 85 528                 |
| Remuneration of councillors     |      | 2 767           | 3 298           | 3 399           | 3 773                | 3 773           | 3 773              | 3 773             | 5 166   | 5 014                  | 5 315                  |
| Debt impairment                 | 3    | 4 164           | 9 011           | 11 530          | 11 826               | 19 826          | 19 826             | 19 826            | 20 000  | 20 000                 | 20 000                 |
| Depreciation & asset impairment | 2    | 7 049           | 26 352          | 11 031          | 8 869                | 8 869           | 8 869              | 8 869             | 9 288   | 9 608                  | 9 830                  |
| Finance charges                 |      | 6 141           | 6 006           | 8 377           | 5 735                | 6 035           | 6 035              | 6 035             | 6 393   | 6 471                  | 6 563                  |
| Bulk purchases                  | 2    | 33 992          | 36 751          | 40 391          | 46 641               | 46 641          | 46 641             | 46 641            | 50 229  | 53 730                 | 57 475                 |
| Other materials                 | 8    | 1 453           | 1 159           | 1 001           | 1 134                | 1 146           | 1 146              | 1 146             | 1 123   | 1 190                  | 1 261                  |
| Contracted services             |      | –               | –               | –               | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Transfers and grants            |      | 1 247           | 1 495           | 1 390           | 1 454                | 1 454           | 1 454              | 1 454             | 1 490   | 1 463                  | 1 483                  |
| Other expenditure               | 4, 5 | 35 643          | 57 395          | 69 217          | 64 219               | 57 748          | 57 748             | 57 748            | 56 958  | 60 558                 | 64 409                 |
| Loss on disposal of PPE         |      | 13              | 175             | 308             | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Total Expenditure               |      | 142 439         | 197 419         | 208 231         | 214 035              | 215 542         | 215 542            | 215 542           | 227 116   | 238 851                | 251 855                |

The budgeted allocation for employee related costs for the 2016/17 financial year totals to R76.468 million, which represents 34% of the total expenditure budget. Based on the guideline, provided by National Treasury, salary increases have been factored into this budget at a percentage increase of 6% for the 2016/17 financial year. The implementation of TASK had a substantial influence on the employee related costs.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget. Provision is made for two more councillors as the number of councillors increased from 9 to 11.

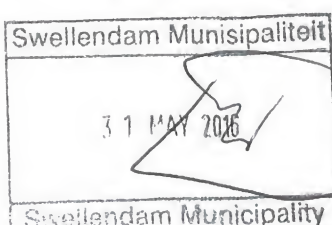
The provision for debt impairment was determined based on an annual collection rate of 98 %. The previous financial year the collection rate was over 100% and currently for this financial year it is 101.47%.

The accumulated provision is over funded at present and it was appropriate to lower the budgeted provision accordingly.

Provision for depreciation and asset impairment has been informed by the asset register and proposed capital budget. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R9.288 million for the 2016/17 financial year and represent 4.1% of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges representing 2.8% (R6.393 million) of operating expenditure excluding annual redemption for 2016/17

Bulk purchases are directly influenced by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly impacting the



revenue provisions. The expenditure includes distribution losses. Bulk purchases represent 22.12 % (R50.229 million) of operating expenditure for the 2016/17 financial year.

Other expenditure comprises of various line items relating to the daily operations of the municipality; as example the operational expenditure on grants and subsidies, repairs and maintenance and other services. Growth on line items other than those linked to grant expenditure has been limited. Further details relating to other expenditure can be seen in Table SA1.

### Repairs and maintenance

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance are not considered a direct expenditure river but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. At current the Municipality cannot report on the outcome of the different cost drivers combined to Repairs and maintenance. The table below provides a breakdown of the repairs and maintenance in relation to asset class and reflects only purchase of materials and some contracted services.

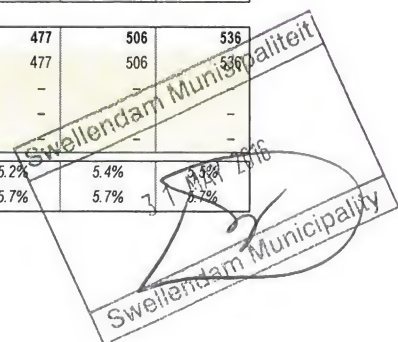


**Table 7 - Repairs and maintenance per asset class**



WC034 Swellendam - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description  | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Repairs and maintenance expenditure by Asset Class/Sub-class |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure   |     | 5 116           | 5 305           | 5 687           | 5 919                | 4 399           | 4 399              | 6 281   | 6 655                  | 7 042                  |
| Infrastructure - Road transport                              |     | 1 767           | 2 113           | 2 265           | 2 159                | 1 725           | 1 725              | 1 673   | 1 773                  | 1 879                  |
| Roads, Pavements & Bridges                                   |     | 1 767           | 2 113           | 2 265           | 2 159                | 1 725           | 1 725              | 1 673   | 1 773                  | 1 879                  |
| Storm water  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Electricity                                 |     | 818             | 777             | 833             | 1 389                | 1 374           | 1 374              | 1 321   | 1 397                  | 1 470                  |
| Generation   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Transmission & Reticulation                                  |     | 670             | 668             | 716             | 1 212                | 1 200           | 1 200              | 1 207   | 1 279                  | 1 347                  |
| Street Lighting  |     | 147             | 109             | 117             | 177                  | 174             | 174                | 114   | 117                    | 124                    |
| Infrastructure - Water                                       |     | 1 955           | 1 582           | 1 696           | 1 637                | 687             | 687                | 1 421   | 1 529                  | 1 621                  |
| Dams & Reservoirs  |     | 70              | 14              | 16              | 18                   | 18              | 18                 | 10  | 11                     | 11                     |
| Water purification   |     | 1 449           | 1 252           | 1 342           | 1 137                | 206             | 206                | 851   | 915                    | 971                    |
| Reticulation   |     | 436             | 315             | 338             | 482                  | 463             | 463                | 560   | 604                    | 639                    |
| Infrastructure - Sanitation                                  |     | 535             | 534             | 573             | 635                  | 531             | 531                | 882   | 913                    | 966                    |
| Reticulation   |     | 319             | 266             | 285             | 315                  | 269             | 269                | 300   | 297                    | 313                    |
| Sewerage purification  |     | 216             | 268             | 287             | 320                  | 262             | 262                | 582   | 616                    | 652                    |
| Infrastructure - Other                                       |     | 41              | 299             | 321             | 98                   | 83              | 83                 | 984   | 1 043                  | 1 106                  |
| Waste Management   |     | 41              | 299             | 321             | 98                   | 83              | 83                 | 984   | 1 043                  | 1 106                  |
| Transportation   | 2   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Gas  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  | 3   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Community  |     | 1 229           | 1 929           | 2 068           | 1 860                | 1 895           | 1 895              | 1 545   | 1 745                  | 1 842                  |
| Parks & gardens  |     | 494             | 735             | 788             | 630                  | 570             | 570                | 511   | 541                    | 571                    |
| Sportsfields & stadia  |     | -               | 0               | 0               | 1                    | -               | -                  | 1   | 1                      | 1                      |
| Swimming pools   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Community halls  |     | 117             | 107             | 115             | 149                  | 138             | 138                | 155   | 175                    | 185                    |
| Libraries  |     | 193             | 507             | 544             | 354                  | 283             | 283                | 286   | 306                    | 327                    |
| Recreational facilities                                      |     | 265             | 278             | 298             | 483                  | 472             | 472                | 341   | 462                    | 484                    |
| Fire, safety & emergency                                     |     | 94              | 169             | 181             | 125                  | 325             | 325                | 125   | 133                    | 140                    |
| Security and policing  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buses  | 7   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Clinics  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Museums & Art Galleries                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Cemeteries   |     | 66              | 133             | 142             | 118                  | 107             | 107                | 126   | 128                    | 135                    |
| Social rental housing  | 8   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Heritage assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Investment properties  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other assets   |     | 4 219           | 3 748           | 4 018           | 4 072                | 4 761           | 4 761              | 5 031   | 5 246                  | 5 531                  |
| General vehicles   |     | 861             | 954             | 1 023           | 1 249                | 1 494           | 1 494              | 1 584   | 1 678                  | 1 779                  |
| Specialised vehicles   | 10  | 329             | 239             | 256             | 350                  | 450             | 450                | 477   | 506                    | 536                    |
| Plant & equipment  |     | 567             | 548             | 588             | 374                  | 397             | 397                | 398   | 396                    | 417                    |
| Computers - hardware/equipment                               |     | 1 588           | 1 372           | 1 471           | 1 204                | 1 203           | 1 203              | 1 684   | 1 783                  | 1 887                  |
| Furniture and other office equipment                         |     | 41              | 21              | 23              | 106                  | 102             | 102                | 75  | 85                     | 88                     |
| Abattoirs  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Markets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Civic Land and Buildings                                     |     | 320             | 242             | 259             | 188                  | 697             | 697                | 221   | 230                    | 243                    |
| Other Buildings  |     | 329             | 136             | 146             | 344                  | 361             | 361                | 387   | 350                    | 353                    |
| Other Land   |     | 183             | 235             | 252             | 256                  | 56              | 56                 | 206   | 218                    | 230                    |
| Surplus Assets - (Investment or Inventory)                   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Agricultural assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biological assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Intangibles  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Total Repairs and Maintenance Expenditure                    | 1   | 10 564          | 10 982          | 11 773          | 11 850               | 11 056          | 11 056             | 12 857  | 13 646                 | 14 415                 |
| Specialised vehicles   |     | 329             | 239             | 256             | 350                  | 450             | 450                | 477   | 506                    | 536                    |
| Refuse   |     | 329             | 239             | 256             | 350                  | 450             | 450                | 477   | 506                    | 536                    |
| Fire   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Conservancy  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Ambulances   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| R&M as a % of PPE  |     | 4.7%            | 4.8%            | 4.9%            | 5.0%                 | 4.6%            | 4.6%               | 5.2%  | 5.4%                   | 5.5%                   |
| R&M as % Operating Expenditure                               |     | 7.4%            | 5.6%            | 5.7%            | 5.5%                 | 5.1%            | 5.1%               | 5.7%  | 5.7%                   | 5.7%                   |





For the 2016/17 financial year, 49 % or R 6.281 million of total repairs and maintenance will be spent on infrastructure assets. Road and electricity infrastructure have received a significant proportion of this allocation.

### Grants made by the municipality

WC034 Swellendam - Supporting Table SA21 Transfers and grants made by the municipality

| Description   | Ref      | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|----------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |          | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand  |          |                      |                 |                    |                   |   |                        |                        |
| <b>Cash Transfers to Organisations</b>                |          |                      |                 |                    |                   |   |                        |                        |
| SWELLEN DAM TOURIST ORGANISATION                      |          | 1 124                | 1 124           | 1 124              | 1 124             | 1 170   | 1 124                  | 1 124                  |
| BYDRAE-LOWER BREEDER RIVER CONS.                      |          | 330                  | 330             | 330                | 330               | 320   | 339                    | 360                    |
| <b>Total Cash Transfers To Organisations</b>          |          | <b>1 454</b>         | <b>1 454</b>    | <b>1 454</b>       | <b>1 454</b>      | <b>1 490</b>  | <b>1 463</b>           | <b>1 483</b>           |
| <b>Total Cash Transfers To Groups Of Individuals:</b> |          | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>  | <b>-</b>               | <b>-</b>               |
| <b>TOTAL CASH TRANSFERS AND GRANTS</b>                | <b>6</b> | <b>1 454</b>         | <b>1 454</b>    | <b>1 454</b>       | <b>1 454</b>      | <b>1 490</b>  | <b>1 463</b>           | <b>1 483</b>           |

### 3.3 Capital expenditure

The table below provides a breakdown of budgeted capital expenditure by vote.

**Table 8 - Capital budget per vote**

WC034 Swellendam - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description                        | Ref      | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|----------|---|------------------------|------------------------|
|   |          | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand                              |          |   |                        |                        |
| <b>Capital expenditure</b>              | <b>1</b> |   |                        |                        |
| Vote 1 - Municipal Manager              |          | 50  | -                      | -                      |
| Vote 2 - Corporate Services             |          | 105   | -                      | -                      |
| Vote 3 - Finance Service                |          | 305   | 100                    | 200                    |
| Vote 4 - Engineers Service              |          | 12 914  | 12 656                 | 14 511                 |
| Vote 5 - Community Services             |          | 6 941   | 2 401                  | 2 318                  |
| List entity summary if applicable       |          |   |                        |                        |
| <b>Total Capital Expenditure</b>        |          | <b>20 315</b>                                       | <b>15 157</b>          | <b>17 030</b>          |
| <b>Future operational costs by vote</b> | <b>2</b> |   |                        |                        |
| Vote 1 - Municipal Manager              |          | -   | -                      | -                      |
| Vote 2 - Corporate Services             |          | 4 500   | 4 500                  | 4 500                  |
| Vote 3 - Finance Service                |          | -   | -                      | -                      |
| Vote 4 - Engineers Service              |          | -   | -                      | -                      |
| Vote 5 - Community Services             |          | -   | -                      | -                      |
| List entity summary if applicable       |          |   |                        |                        |
| <b>Total future operational costs</b>   |          | <b>4 500</b>  | <b>4 500</b>           | <b>4 500</b>           |

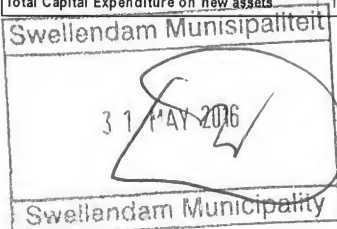
The table below provides a breakdown of budgeted capital expenditure per asset class.



**Table 9 - Capital budget per asset class**

WC034 Swellendam - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description  | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital expenditure on new assets by Asset Class/Sub-class |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure   |     | 42 353          | 19 760          | 19 312          | 11 773               | 13 748          | 13 748             | 7 540   | 10 308                 | 13 661                 |
| Infrastructure - Road transport                            |     | -               | 1 974           | 1 545           | 1 814                | 4 492           | 4 492              | 4 587   | 1 000                  | 3 818                  |
| Roads, Pavements & Bridges                                 |     | -               | 1 974           | 1 325           | 1 814                | 4 492           | 4 492              | 4 587   | 1 000                  | 3 818                  |
| Storm water  |     | -               | -               | 220             | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Electricity                               |     | -               | 304             | 267             | 2 732                | 3 200           | 3 200              | 1 754   | 2 254                  | 3 509                  |
| Generation   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Transmission & Reticulation                                |     | -               | 304             | 88              | 2 732                | 3 200           | 3 200              | 1 754   | 2 254                  | 3 509                  |
| Street Lighting  |     | -               | -               | 179             | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Water                                     |     | -               | 39              | 1 159           | 7 047                | 6 056           | 6 056              | 929   | -                      | 1 577                  |
| Dams & Reservoirs  |     | -               | 39              | 1 049           | 7 047                | 5 065           | 5 065              | 929   | -                      | 1 577                  |
| Water purification   |     | -               | -               | 110             | -                    | -               | -                  | -   | -                      | -                      |
| Reticulation   |     | -               | -               | -               | -                    | 991             | 991                | -   | -                      | -                      |
| Infrastructure - Sanitation                                |     | 42 353          | 17 443          | 16 341          | -                    | -               | -                  | 270   | 7 053                  | 4 757                  |
| Reticulation   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Sewerage purification                                      |     | 42 353          | 17 443          | 16 341          | -                    | -               | -                  | 270   | 7 053                  | 4 757                  |
| Infrastructure - Other                                     |     | -               | -               | -               | 180                  | -               | -                  | -   | -                      | -                      |
| Waste Management   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Transportation   | 2   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Gas  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  | 3   | -               | -               | -               | 180                  | -               | -                  | -   | -                      | -                      |
| Community  |     | 63              | -               | 1 201           | 2 153                | 1 277           | 1 277              | 6 226   | 2 401                  | 2 318                  |
| Parks & gardens  |     | -               | -               | 38              | 400                  | 400             | 400                | 4   | -                      | -                      |
| Sportsfields & stadia                                      |     | -               | -               | -               | 876                  | -               | -                  | 6 155   | 2 401                  | 2 318                  |
| Swimming pools   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Community halls  |     | 8               | -               | 181             | -                    | -               | -                  | 67  | -                      | -                      |
| Libraries  |     | 55              | -               | 598             | 877                  | 877             | 877                | -   | -                      | -                      |
| Recreational facilities                                    |     | -               | -               | 383             | -                    | -               | -                  | -   | -                      | -                      |
| Fire, safety & emergency                                   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Security and policing                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buses  | 7   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Clinics  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Museums & Art Galleries                                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Cemeteries   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Social rental housing                                      | 8   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Heritage assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buildings  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  | 9   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Investment properties                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Housing development  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other assets   |     | 2 964           | 1 497           | 915             | 1 040                | 1 100           | 1 100              | 1 166   | 150                    | 250                    |
| General vehicles   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Specialised vehicles                                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Plant & equipment  |     | 55              | 225             | 13              | 150                  | 210             | 210                | 150   | 150                    | 150                    |
| Computers - hardware/equipment                             |     | 99              | 440             | 631             | 825                  | 825             | 825                | 226   | -                      | -                      |
| Furniture and other office equipment                       |     | 632             | 443             | 25              | 65                   | 65              | 65                 | 5   | -                      | -                      |
| Abattoirs  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Markets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Civic Land and Buildings                                   |     | -               | -               | 160             | -                    | -               | -                  | -   | -                      | -                      |
| Other Buildings  |     | 1 751           | 390             | -               | -                    | -               | -                  | 785   | -                      | 100                    |
| Other Land   |     | 427             | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Surplus Assets - (Investment or Inventory)                 |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | -               | -               | 87              | -                    | -               | -                  | -   | -                      | -                      |
| Agricultural assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biological assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Intangibles  |     | -               | -               | 203             | -                    | -               | -                  | -   | -                      | -                      |
| Computers - software & programming                         |     | -               | -               | 203             | -                    | -               | -                  | -   | -                      | -                      |
| Other (list sub-class)                                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Total Capital Expenditure on new assets                    | 1   | 45 380          | 21 257          | 21 631          | 14 965               | 16 124          | 16 124             | 14 932  | 12 859                 | 16 230                 |



For 2016/17 an amount of R 12.564 million has been appropriated for the development of infrastructure which represents 62 % of the total capital budget.

Further detail relating to asset classes and proposed capital expenditure is contained in Table A9 (Asset Management) whilst Tables SA34a, SA34b, SA34c, SA34d provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal, operational repairs and maintenance and depreciation charges by asset class.

The table below provides a breakdown of budgeted capital expenditure by funding source.

|            |                                  |        |        |        |        |        |        |        |        |        |        |
|------------|----------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Funded by: |                                  |        |        |        |        |        |        |        |        |        |        |
|            | National Government              | 34 027 | 18 388 | 18 525 | 15 824 | 14 184 | 14 184 | 14 184 | 17 362 | 11 857 | 13 980 |
|            | Provincial Government            | 9 365  | 401    | 559    | 877    | 877    | 877    | 877    | 454    | -      | -      |
|            | District Municipality            | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |
|            | Other transfers and grants       | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |
| 4          | Transfers recognised - capital   | 43 392 | 18 788 | 19 084 | 16 702 | 15 061 | 15 061 | 15 061 | 17 815 | 11 857 | 13 980 |
| 5          | Public contributions & donations | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |
| 6          | Borrowing                        | -      | -      | 2 547  | -      | -      | -      | -      | -      | -      | -      |
|            | Internally generated funds       | 1 988  | 2 468  | -      | 1 095  | 2 284  | 2 284  | 2 284  | 2 500  | 3 300  | 3 050  |
| 7          | Total Capital Funding            | 45 380 | 21 257 | 21 631 | 17 797 | 17 345 | 17 345 | 17 345 | 20 315 | 15 157 | 17 030 |



## Section 4 - Annual Budget Tables

Section 4 presents the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2016/17 budget and MTREF as tabled to Council. Each table is accompanied by *explanatory notes* on the facing page.

### Table A1 - Budget Summary





WC034 Swellendam - Table A1 Budget Summary

| Description  | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>R thousands</b>   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Financial Performance</b>   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Property rates   | 21 457          | 25 223          | 26 409          | 29 025               | 29 527          | 29 527             | 29 527            | 31 859  | 34 408                 | 36 970                 |
| Service charges  | 69 681          | 77 258          | 81 728          | 90 876               | 89 074          | 89 074             | 89 074            | 96 581  | 104 307                | 112 652                |
| Investment revenue   | 527             | 662             | 1 540           | 1 150                | 1 500           | 1 500              | 1 500             | 1 800   | 1 944                  | 2 100                  |
| Transfers recognised - operational                                   | 26 228          | 47 832          | 61 560          | 55 521               | 48 706          | 48 706             | 48 706            | 48 943  | 51 411                 | 55 537                 |
| Other own revenue  | 9 882           | 41 172          | 31 185          | 26 493               | 36 123          | 36 123             | 36 123            | 33 924  | 33 345                 | 34 546                 |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>127 775</b>  | <b>192 147</b>  | <b>202 422</b>  | <b>203 065</b>       | <b>204 929</b>  | <b>204 929</b>     | <b>204 929</b>    | <b>213 106</b>                                      | <b>225 414</b>         | <b>241 804</b>         |
| Employee costs   | 49 971          | 55 776          | 61 588          | 70 384               | 70 050          | 70 050             | 70 050            | 76 468  | 80 818                 | 85 528                 |
| Remuneration of councillors  | 2 767           | 3 298           | 3 399           | 3 773                | 3 773           | 3 773              | 3 773             | 5 166   | 5 014                  | 5 315                  |
| Depreciation & asset impairment                                      | 7 049           | 26 352          | 11 031          | 8 869                | 8 869           | 8 869              | 8 869             | 9 288   | 9 608                  | 9 830                  |
| Finance charges  | 6 141           | 6 006           | 8 377           | 5 735                | 6 035           | 6 035              | 6 035             | 6 393   | 6 471                  | 6 553                  |
| Materials and bulk purchases   | 35 445          | 37 910          | 41 392          | 47 775               | 47 787          | 47 787             | 47 787            | 51 352  | 54 920                 | 58 735                 |
| Transfers and grants   | 1 247           | 1 495           | 1 390           | 1 454                | 1 454           | 1 454              | 1 454             | 1 490   | 1 463                  | 1 483                  |
| Other expenditure  | 39 820          | 66 582          | 81 054          | 76 045               | 77 574          | 77 574             | 77 574            | 76 958  | 80 558                 | 84 409                 |
| <b>Total Expenditure</b>   | <b>142 439</b>  | <b>197 419</b>  | <b>208 231</b>  | <b>214 035</b>       | <b>215 542</b>  | <b>215 542</b>     | <b>215 542</b>    | <b>227 116</b>                                      | <b>238 851</b>         | <b>251 855</b>         |
| <b>Surplus/(Deficit)</b>   | <b>(14 664)</b> | <b>(5 272)</b>  | <b>(5 809)</b>  | <b>(10 969)</b>      | <b>(10 612)</b> | <b>(10 612)</b>    | <b>(10 612)</b>   | <b>(14 010)</b>                                     | <b>(13 437)</b>        | <b>(10 050)</b>        |
| Transfers recognised - capital                                       | 43 293          | 23 805          | 21 756          | 16 702               | 15 061          | 15 061             | 15 061            | 17 815  | 11 857                 | 13 980                 |
| Contributions recognised - capital & contributed                     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>28 630</b>   | <b>18 533</b>   | <b>15 947</b>   | <b>5 732</b>         | <b>4 449</b>    | <b>4 449</b>       | <b>4 449</b>      | <b>3 806</b>  | <b>(1 580)</b>         | <b>3 929</b>           |
| Share of surplus/ (deficit) of associate                             | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                                | <b>28 630</b>   | <b>18 533</b>   | <b>15 947</b>   | <b>5 732</b>         | <b>4 449</b>    | <b>4 449</b>       | <b>4 449</b>      | <b>3 806</b>  | <b>(1 580)</b>         | <b>3 929</b>           |
| <b>Capital expenditure &amp; funds sources</b>                       |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Capital expenditure</b>   | <b>45 380</b>   | <b>21 257</b>   | <b>21 631</b>   | <b>17 797</b>        | <b>17 345</b>   | <b>17 345</b>      | <b>17 345</b>     | <b>20 315</b>                                       | <b>15 157</b>          | <b>17 030</b>          |
| Transfers recognised - capital                                       | 43 392          | 18 788          | 19 084          | 16 702               | 15 061          | 15 061             | 15 061            | 17 815  | 11 857                 | 13 980                 |
| Public contributions & donations                                     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Borrowing  | -               | -               | 2 547           | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Internally generated funds   | 1 988           | 2 468           | -               | 1 095                | 2 284           | 2 284              | 2 284             | 2 500   | 3 300                  | 3 050                  |
| <b>Total sources of capital funds</b>                                | <b>45 380</b>   | <b>21 257</b>   | <b>21 631</b>   | <b>17 797</b>        | <b>17 345</b>   | <b>17 345</b>      | <b>17 345</b>     | <b>20 315</b>                                       | <b>15 157</b>          | <b>17 030</b>          |
| <b>Financial position</b>  |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total current assets   | 32 693          | 36 644          | 66 127          | 32 406               | 64 778          | 64 778             | 64 778            | 74 326  | 79 483                 | 74 853                 |
| Total non current assets   | 256 066         | 253 726         | 266 533         | 260 893              | 260 442         | 260 442            | 260 442           | 271 649   | 277 393                | 284 985                |
| Total current liabilities  | 35 463          | 28 298          | 44 284          | 30 512               | 30 060          | 30 060             | 30 060            | 40 628  | 58 508                 | 57 829                 |
| Total non current liabilities  | 75 504          | 62 084          | 72 727          | 64 030               | 64 030          | 64 030             | 64 030            | 60 963  | 60 564                 | 60 276                 |
| Community wealth/Equity  | 177 791         | 199 989         | 215 649         | 198 758              | 231 129         | 231 129            | 231 129           | 244 384   | 237 804                | 241 733                |
| <b>Cash flows</b>  |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Net cash from (used) operating                                       | 45 901          | 25 014          | 50 897          | 14 066               | 10 695          | 10 695             | 10 695            | 14 158  | 22 456                 | 13 335                 |
| Net cash from (used) investing                                       | (45 396)        | (21 203)        | (21 051)        | (12 797)             | (12 345)        | (12 345)           | (12 345)          | (18 315)  | (14 157)               | (16 030)               |
| Net cash from (used) financing                                       | (1 156)         | (1 740)         | 4 893           | (2 167)              | (2 167)         | (2 167)            | (2 167)           | (2 159)   | (2 159)                | (2 159)                |
| <b>Cash/cash equivalents at the year end</b>                         | <b>5 020</b>    | <b>7 090</b>    | <b>36 666</b>   | <b>476</b>           | <b>32 847</b>   | <b>32 847</b>      | <b>32 847</b>     | <b>26 531</b>                                       | <b>32 670</b>          | <b>27 816</b>          |
| <b>Cash backing/surplus reconciliation</b>                           |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cash and investments available                                       | 5 020           | 1 927           | 36 666          | 1 376                | 33 747          | 33 747             | 33 747            | 31 531  | 37 670                 | 32 816                 |
| Application of cash and investments                                  | 11 323          | (6 361)         | 12 858          | 6 275                | 7 042           | 7 042              | 7 042             | (465)   | (382)                  | 2 692                  |
| <b>Balance - surplus (shortfall)</b>                                 | <b>(6 304)</b>  | <b>8 287</b>    | <b>23 808</b>   | <b>(4 899)</b>       | <b>26 706</b>   | <b>26 706</b>      | <b>26 706</b>     | <b>31 995</b>                                       | <b>38 052</b>          | <b>30 124</b>          |
| <b>Asset management</b>  |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Asset register summary (WDV)   | 280 116         | 297 599         | 309 747         | 322 223              | 304 049         | 304 049            | 324 277           | 324 277   | 339 345                | 356 282                |
| Depreciation & asset impairment                                      | 7 049           | 26 352          | 11 031          | 8 869                | 8 869           | 8 869              | 9 288             | 9 288   | 9 608                  | 9 830                  |
| Renewal of Existing Assets   | -               | -               | -               | 2 932                | 1 221           | 1 221              | 1 221             | 5 384   | 2 298                  | 800                    |
| Repairs and Maintenance  | 10 564          | 10 982          | 11 773          | 11 850               | 11 056          | 11 056             | 12 857            | 12 857  | 13 646                 | 14 415                 |
| <b>Free services</b>   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cost of Free Basic Services provided                                 | 1 177           | 1 256           | 1 317           | 1 464                | 1 501           | 1 501              | 1 615             | 1 615   | 1 744                  | 1 884                  |
| Revenue cost of free services provided                               | 15 274          | 21 538          | 9 219           | 10 058               | 10 104          | 10 104             | 10 863            | 10 863  | 11 713                 | 12 630                 |
| <b>Households below minimum service level</b>                        |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Water:   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Sanitation/sewerage:   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Energy:  | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Refuse:  | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |

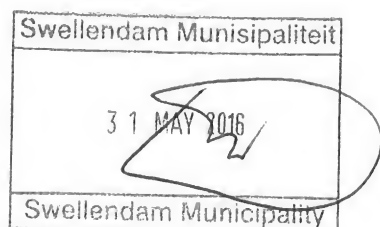
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Swellendam Municipality

**Explanatory notes to Table A1 - Budget Summary**

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasizes the importance of how the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget.  
The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit (after Total Expenditure) is supposed to be positive over the MTREF.
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognized is reflected on the Financial Performance Budget;
    - ii. Borrowing is incorporated in the net cash from financing in the Cash Flow Budget
    - iii. Internally generated funds are supposed to be financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The municipality's cash flow should remain positive. The cash flow is **indicating that there is limited cash resources** available to fund the Capital Budget and that the municipality is dependent on borrowing and Government Grants and Subsidies to finance future capital needs
    - iv. This scenario will remain a reality unless Council embarked on a process on building cash reserves which will have a direct impact on future tariffs and taxes to be levied.



**Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

WC034 Swellendam - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification Description        | Ref      | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>R thousand</b>                          | <b>1</b> |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Revenue - Standard</b>                  |          |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <i>Governance and administration</i>       |          | 46 851          | 55 683          | 59 660          | 62 432               | 64 555          | 64 555             | 64 887  | 69 099                 | 75 495                 |
| Executive and council                      |          | 41 025          | 49 638          | 53 149          | 55 958               | 57 039          | 57 039             | 58 025  | 61 648                 | 66 484                 |
| Budget and treasury office                 |          | 5 347           | 5 516           | 5 801           | 5 912                | 6 675           | 6 675              | 6 073   | 6 614                  | 8 123                  |
| Corporate services                         |          | 480             | 529             | 710             | 563                  | 841             | 841                | 790   | 837                    | 888                    |
| <i>Community and public safety</i>         |          | 12 510          | 22 807          | 37 889          | 30 098               | 19 928          | 19 928             | 20 705  | 22 565                 | 23 078                 |
| Community and social services              |          | 12 507          | 22 803          | 37 885          | 30 094               | 19 925          | 19 925             | 6 242   | 6 006                  | 6 384                  |
| Sport and recreation                       |          | 3               | 4               | 4               | 3                    | 3               | 3                  | 3   | 3                      | 3                      |
| Public safety                              |          | 0               | 0               | -               | 0                    | -               | -                  | -   | -                      | -                      |
| Housing                                    |          | -               | -               | -               | -                    | -               | -                  | 14 460  | 16 555                 | 16 690                 |
| Health                                     |          | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <i>Economic and environmental services</i> |          | 39 930          | 37 690          | 44 387          | 33 310               | 43 399          | 43 399             | 46 709  | 39 269                 | 40 525                 |
| Planning and development                   |          | 156             | 194             | 213             | 180                  | 194             | 194                | 216   | 233                    | 252                    |
| Road transport                             |          | 39 774          | 37 496          | 44 174          | 33 130               | 43 205          | 43 205             | 46 493  | 39 036                 | 40 273                 |
| Environmental protection                   |          | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <i>Trading services</i>                    |          | 71 777          | 97 149          | 81 805          | 93 927               | 92 107          | 92 107             | 98 620  | 106 339                | 116 687                |
| Electricity                                |          | 47 191          | 51 656          | 51 689          | 61 073               | 59 729          | 59 729             | 63 991  | 68 951                 | 76 307                 |
| Water                                      |          | 8 876           | 9 390           | 10 601          | 11 240               | 10 768          | 10 768             | 11 403  | 12 305                 | 13 289                 |
| Waste water management                     |          | 10 313          | 13 862          | 11 978          | 13 252               | 13 246          | 13 246             | 14 236  | 15 375                 | 16 605                 |
| Waste management                           |          | 5 398           | 22 241          | 7 537           | 8 363                | 8 363           | 8 363              | 8 990   | 9 709                  | 10 486                 |
| <i>Other</i>                               | <b>4</b> | -               | -               | 437             | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Revenue - Standard</b>            | <b>2</b> | <b>171 068</b>  | <b>213 329</b>  | <b>224 178</b>  | <b>219 767</b>       | <b>219 990</b>  | <b>219 990</b>     | <b>230 921</b>                                      | <b>237 272</b>         | <b>255 784</b>         |
| <b>Expenditure - Standard</b>              |          |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <i>Governance and administration</i>       |          | 44 999          | 66 742          | 50 852          | 51 412               | 51 355          | 51 355             | 55 250  | 57 781                 | 61 829                 |
| Executive and council                      |          | 20 440          | 39 077          | 22 953          | 21 052               | 20 895          | 20 895             | 22 101  | 22 784                 | 23 863                 |
| Budget and treasury office                 |          | 18 542          | 21 329          | 21 411          | 21 413               | 21 250          | 21 250             | 23 915  | 25 247                 | 27 709                 |
| Corporate services                         |          | 6 017           | 6 336           | 6 488           | 8 947                | 9 211           | 9 211              | 9 235   | 9 750                  | 10 258                 |
| <i>Community and public safety</i>         |          | 14 487          | 33 123          | 48 356          | 44 380               | 34 318          | 34 318             | 36 860  | 40 192                 | 41 702                 |
| Community and social services              |          | 13 253          | 31 668          | 46 769          | 42 509               | 32 450          | 32 450             | 20 458  | 21 582                 | 22 836                 |
| Sport and recreation                       |          | 207             | 236             | 134             | 211                  | 211             | 211                | 209   | 221                    | 233                    |
| Public safety                              |          | 1 027           | 1 220           | 1 453           | 1 660                | 1 657           | 1 657              | 1 734   | 1 834                  | 1 943                  |
| Housing                                    |          | -               | -               | -               | -                    | -               | -                  | 14 460  | 16 555                 | 16 690                 |
| Health                                     |          | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <i>Economic and environmental services</i> |          | 20 181          | 33 005          | 35 848          | 37 459               | 48 116          | 48 116             | 50 691  | 51 290                 | 53 112                 |
| Planning and development                   |          | 1 041           | 1 274           | 1 864           | 3 058                | 3 060           | 3 060              | 3 232   | 3 152                  | 3 315                  |
| Road transport                             |          | 19 140          | 31 731          | 33 983          | 34 401               | 45 056          | 45 056             | 47 460  | 48 137                 | 49 798                 |
| Environmental protection                   |          | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <i>Trading services</i>                    |          | 61 772          | 60 844          | 72 115          | 79 653               | 80 309          | 80 309             | 83 136  | 88 457                 | 94 078                 |
| Electricity                                |          | 40 983          | 42 285          | 47 569          | 58 056               | 57 941          | 57 941             | 59 747  | 63 698                 | 67 944                 |
| Water                                      |          | 8 627           | 8 853           | 8 687           | 9 608                | 9 336           | 9 336              | 10 034  | 10 470                 | 11 055                 |
| Waste water management                     |          | 6 647           | 5 146           | 6 760           | 6 288                | 7 063           | 7 063              | 6 609   | 7 157                  | 7 545                  |
| Waste management                           |          | 5 515           | 4 559           | 9 099           | 5 701                | 5 969           | 5 969              | 6 745   | 7 131                  | 7 535                  |
| <i>Other</i>                               | <b>4</b> | 1 000           | 1 082           | 1 060           | 1 131                | 1 444           | 1 444              | 1 178   | 1 132                  | 1 132                  |
| <b>Total Expenditure - Standard</b>        | <b>3</b> | <b>142 439</b>  | <b>194 796</b>  | <b>208 231</b>  | <b>214 035</b>       | <b>215 542</b>  | <b>215 542</b>     | <b>227 116</b>                                      | <b>238 851</b>         | <b>251 855</b>         |
| <b>Surplus/(Deficit) for the year</b>      |          | <b>28 630</b>   | <b>18 533</b>   | <b>15 947</b>   | <b>5 732</b>         | <b>4 449</b>    | <b>4 449</b>       | <b>3 806</b>  | <b>(1 580)</b>         | <b>3 929</b>           |

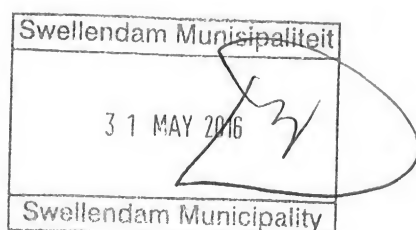
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**Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenue (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Executive and Council.



**Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

WC034 Swellendam - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description<br>R thousand                | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>Revenue by Vote</b>                        | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Vote 1 - Municipal Manager                    |     | 168             | 161             | 530             | 45                   | 598             | 598                | 161   | 91                     | 97                     |
| Vote 2 - Corporate Services                   |     | 41 886          | 50 433          | 54 304          | 56 887               | 57 699          | 57 699             | 59 092  | 62 866                 | 67 782                 |
| Vote 3 - Finance Service                      |     | 5 347           | 5 516           | 5 801           | 5 912                | 6 675           | 6 675              | 6 073   | 6 614                  | 8 123                  |
| Vote 4 - Engineers Service                    |     | 101 622         | 94 633          | 96 279          | 101 522              | 100 349         | 100 349            | 109 272   | 108 772                | 118 786                |
| Vote 5 - Community Services                   |     | 22 045          | 62 586          | 67 264          | 55 401               | 54 669          | 54 669             | 56 323  | 58 929                 | 60 996                 |
| <b>Total Revenue by Vote</b>                  | 2   | 171 068         | 213 329         | 224 178         | 219 767              | 219 990         | 219 990            | 230 921   | 237 272                | 255 784                |
| <b>Expenditure by Vote to be appropriated</b> | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Vote 1 - Municipal Manager                    |     | 7 244           | 7 528           | 6 273           | 7 119                | 7 076           | 7 076              | 6 369   | 6 611                  | 6 930                  |
| Vote 2 - Corporate Services                   |     | 21 450          | 40 641          | 26 226          | 27 303               | 27 726          | 27 726             | 29 435  | 30 341                 | 31 796                 |
| Vote 3 - Finance Service                      |     | 18 542          | 21 329          | 21 411          | 21 413               | 21 250          | 21 250             | 23 915  | 25 247                 | 27 709                 |
| Vote 4 - Engineers Service                    |     | 71 468          | 73 825          | 81 201          | 93 503               | 95 210          | 95 210             | 98 770  | 103 895                | 110 308                |
| Vote 5 - Community Services                   |     | 23 736          | 51 472          | 73 119          | 64 697               | 64 280          | 64 280             | 68 627  | 72 758                 | 75 112                 |
| <b>Total Expenditure by Vote</b>              | 2   | 142 439         | 194 796         | 208 231         | 214 035              | 215 542         | 215 542            | 227 116   | 238 851                | 251 855                |
| <b>Surplus/(Deficit) for the year</b>         | 2   | 28 630          | 18 533          | 15 947          | 5 732                | 4 449           | 4 449              | 3 806   | (1 580)                | 3 929                  |

**Explanatory notes to Table A3 - Budgeted Financial Performance (revenue and expenditure by vote)**

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.
2. This is the level at which Council will approve the budget in terms of Sect 24(2) (c) (iii).





**Table A4 - Budgeted Financial Performance (revenue and expenditure)**

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description  | Ref      | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>R thousand</b>  | <b>1</b> |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Revenue By Source</b>   |          |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Property rates   | 2        | 21 457          | 25 223          | 26 409          | 29 025               | 29 527          | 29 527             | 29 527            | 31 859  | 34 408                 | 36 970                 |
| Property rates - penalties & collection charges                      |          | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Service charges - electricity revenue                                | 2        | 45 095          | 50 550          | 51 632          | 58 031               | 56 679          | 56 679             | 56 679            | 61 944  | 66 900                 | 72 252                 |
| Service charges - water revenue                                      | 2        | 8 862           | 9 363           | 10 577          | 11 221               | 10 739          | 10 739             | 10 739            | 11 364  | 12 273                 | 13 255                 |
| Service charges - sanitation revenue                                 | 2        | 10 313          | 11 210          | 11 976          | 13 252               | 13 232          | 13 232             | 13 232            | 14 222  | 15 360                 | 16 588                 |
| Service charges - refuse revenue                                     | 2        | 5 398           | 6 116           | 7 537           | 8 363                | 8 363           | 8 363              | 8 363             | 8 990   | 9 709                  | 10 486                 |
| Service charges - other  |          | 14              | 19              | 6               | 10                   | 60              | 60                 | 60                | 60  | 65                     | 70                     |
| Rental of facilities and equipment                                   |          | 1 243           | 1 215           | 1 217           | 1 128                | 1 025           | 1 025              | 1 025             | 1 190   | 1 273                  | 1 362                  |
| Interest earned - external investments                               |          | 527             | 662             | 1 540           | 1 150                | 1 500           | 1 500              | 1 500             | 1 800   | 1 944                  | 2 100                  |
| Interest earned - outstanding debtors                                |          | 1 156           | 636             | 1 091           | 1 950                | 2 000           | 2 000              | 2 000             | 2 150   | 2 322                  | 2 508                  |
| Dividends received   |          | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Fines  |          | 1 310           | 15 303          | 19 656          | 14 514               | 24 314          | 24 314             | 24 314            | 24 464  | 24 316                 | 24 904                 |
| Licences and permits   |          | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Agency services  |          | 3 240           | 2 490           | 2 532           | 2 682                | 2 310           | 2 310              | 2 310             | 2 410   | 2 603                  | 2 811                  |
| Transfers recognised - operational                                   |          | 26 228          | 47 832          | 61 560          | 55 521               | 48 706          | 48 706             | 48 706            | 48 943  | 51 411                 | 55 537                 |
| Other revenue  | 2        | 2 933           | 21 508          | 6 430           | 1 219                | 1 473           | 1 473              | 1 473             | 1 710   | 1 831                  | 1 960                  |
| Gains on disposal of PPE   |          | 0               | 20              | 259             | 5 000                | 5 000           | 5 000              | 5 000             | 2 000   | 1 000                  | 1 000                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |          | <b>127 775</b>  | <b>192 147</b>  | <b>202 422</b>  | <b>203 065</b>       | <b>204 929</b>  | <b>204 929</b>     | <b>204 929</b>    | <b>213 106</b>                                      | <b>225 414</b>         | <b>241 804</b>         |
| <b>Expenditure By Type</b>   |          |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Employee related costs   | 2        | 49 971          | 55 776          | 61 588          | 70 384               | 70 050          | 70 050             | 70 050            | 76 468  | 80 818                 | 85 528                 |
| Remuneration of councillors  |          | 2 767           | 3 298           | 3 399           | 3 773                | 3 773           | 3 773              | 3 773             | 5 166   | 5 014                  | 5 315                  |
| Debt impairment  | 3        | 4 164           | 9 011           | 11 530          | 11 826               | 19 826          | 19 826             | 19 826            | 20 000  | 20 000                 | 20 000                 |
| Depreciation & asset impairment                                      | 2        | 7 049           | 26 352          | 11 031          | 8 869                | 8 869           | 8 869              | 8 869             | 9 288   | 9 608                  | 9 830                  |
| Finance charges  |          | 6 141           | 6 006           | 8 377           | 5 735                | 6 035           | 6 035              | 6 035             | 6 393   | 6 471                  | 6 553                  |
| Bulk purchases   | 2        | 33 992          | 36 751          | 40 391          | 46 641               | 46 641          | 46 641             | 46 641            | 50 229  | 53 730                 | 57 475                 |
| Other materials  | 8        | 1 453           | 1 159           | 1 001           | 1 134                | 1 146           | 1 146              | 1 146             | 1 123   | 1 190                  | 1 261                  |
| Contracted services  |          | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Transfers and grants   |          | 1 247           | 1 495           | 1 390           | 1 454                | 1 454           | 1 454              | 1 454             | 1 490   | 1 463                  | 1 483                  |
| Other expenditure  | 4, 5     | 35 643          | 57 395          | 69 217          | 64 219               | 57 748          | 57 748             | 57 748            | 56 958  | 60 558                 | 64 409                 |
| Loss on disposal of PPE  |          | 13              | 175             | 308             | —                    | —               | —                  | —                 | —   | —                      | —                      |
| <b>Total Expenditure</b>   |          | <b>142 439</b>  | <b>197 419</b>  | <b>208 231</b>  | <b>214 035</b>       | <b>215 542</b>  | <b>215 542</b>     | <b>215 542</b>    | <b>227 116</b>                                      | <b>238 851</b>         | <b>251 855</b>         |
| <b>Surplus/(Deficit)</b>   |          | <b>(14 664)</b> | <b>(5 272)</b>  | <b>(5 809)</b>  | <b>(10 969)</b>      | <b>(10 612)</b> | <b>(10 612)</b>    | <b>(10 612)</b>   | <b>(14 010)</b>                                     | <b>(13 437)</b>        | <b>(10 050)</b>        |
| Transfers recognised - capital                                       |          | 43 293          | 23 805          | 21 756          | 16 702               | 15 061          | 15 061             | 15 061            | 17 815  | 11 857                 | 13 980                 |
| Contributions recognised - capital                                   |          | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Contributed assets   |          | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |          | <b>28 630</b>   | <b>18 533</b>   | <b>15 947</b>   | <b>5 732</b>         | <b>4 449</b>    | <b>4 449</b>       | <b>4 449</b>      | <b>3 806</b>  | <b>(1 580)</b>         | <b>3 929</b>           |
| Taxation   |          | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| <b>Surplus/(Deficit) after taxation</b>                              |          | <b>28 630</b>   | <b>18 533</b>   | <b>15 947</b>   | <b>5 732</b>         | <b>4 449</b>    | <b>4 449</b>       | <b>4 449</b>      | <b>3 806</b>  | <b>(1 580)</b>         | <b>3 929</b>           |
| Attributable to minorities   |          | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| <b>Surplus/(Deficit) attributable to municipality</b>                |          | <b>28 630</b>   | <b>18 533</b>   | <b>15 947</b>   | <b>5 732</b>         | <b>4 449</b>    | <b>4 449</b>       | <b>4 449</b>      | <b>3 806</b>  | <b>(1 580)</b>         | <b>3 929</b>           |
| Share of surplus/ (deficit) of associate                             | 7        | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| <b>Surplus/(Deficit) for the year</b>                                |          | <b>28 630</b>   | <b>18 533</b>   | <b>15 947</b>   | <b>5 732</b>         | <b>4 449</b>    | <b>4 449</b>       | <b>4 449</b>      | <b>3 806</b>  | <b>(1 580)</b>         | <b>3 929</b>           |

**Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)**

1. Total revenue amounted to R 213.106 million for 2016/17.
2. Revenue to be generated from property rates is R 31.859 million in the 2016/17 financial year which represents 14.95% of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the largest component of the revenue basket of the Municipality totaling R 96.579 million for the 2016/17 financial year and reflecting 45 % of the total revenue base.
4. Transfers of operating grants recognized, includes the local government equitable share and other operating grants received from national and provincial government. This revenue only realizing after preset conditions were met. It needs to be noted that the transfers recognize fluctuates due to the nature of expenses in the provincial housing grant.
5. More detail regarding the employee related cost and the remuneration of Councilors are provided in Section 12 of this report.
6. More emphasis will be placed on the Debt impairment; depreciation charges and the Finance charges in Section 10 – Budget Funding.
7. Bulk purchases have significantly increased over the 2009/2010 to 2016/17 period escalating from R16.673 million to R 50.229 million. These increases directly attributed to the substantial increase in the cost of bulk electricity from Eskom.
8. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational efficiencies will have to be identified and instituted to reduce the impact of wage and bulk tariff increases in future years.



**Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

WC034 Swellendam - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description                                  | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>Capital expenditure - Vote</b>                 |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Multi-year expenditure to be appropriated</b>  | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Vote 1 - Municipal Manager                        |     | -               | -               | -               | 60                   | 60              | 60                 | 60                | -   | -                      | -                      |
| Vote 2 - Corporate Services                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 3 - Finance Service                          |     | -               | -               | -               | 535                  | 825             | 825                | 825               | 200   | -                      | -                      |
| Vote 4 - Engineers Service                        |     | -               | -               | -               | 5 999                | 6 545           | 6 545              | 6 545             | 4 609   | 3 198                  | 2 400                  |
| Vote 5 - Community Services                       |     | -               | -               | -               | 1 026                | 150             | 150                | 150               | -   | 1 050                  | -                      |
| <b>Capital multi-year expenditure sub-total</b>   | 7   | -               | -               | -               | 7 619                | 7 580           | 7 580              | 7 580             | 4 809   | 4 248                  | 2 400                  |
| <b>Single-year expenditure to be appropriated</b> | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Vote 1 - Municipal Manager                        |     | -               | 38              | -               | -                    | -               | -                  | -                 | 50  | -                      | -                      |
| Vote 2 - Corporate Services                       |     | 322             | 135             | 1 234           | 290                  | -               | -                  | -                 | 105   | -                      | -                      |
| Vote 3 - Finance Service                          |     | 368             | 450             | -               | -                    | -               | -                  | -                 | 105   | 100                    | 200                    |
| Vote 4 - Engineers Service                        |     | 40 890          | 19 884          | 19 122          | 8 430                | 8 149           | 8 149              | 8 149             | 8 305   | 9 458                  | 12 111                 |
| Vote 5 - Community Services                       |     | 3 800           | 750             | 1 275           | 1 457                | 1 617           | 1 617              | 1 617             | 6 941   | 1 351                  | 2 318                  |
| <b>Capital single-year expenditure sub-total</b>  |     | 45 380          | 21 257          | 21 631          | 10 177               | 9 766           | 9 766              | 9 766             | 15 506  | 10 909                 | 14 630                 |
| <b>Total Capital Expenditure - Vote</b>           |     | 45 380          | 21 257          | 21 631          | 17 797               | 17 345          | 17 345             | 17 345            | 20 315  | 15 157                 | 17 030                 |
| <b>Capital Expenditure - Standard</b>             |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Governance and administration</b>              |     | 830             | 631             | 1 491           | 600                  | 890             | 890                | 890               | 455   | 100                    | 200                    |
| Executive and council                             |     | 140             | 45              | 1 491           | 60                   | 60              | 60                 | 60                | 105   | -                      | -                      |
| Budget and treasury office                        |     | 368             | 450             | -               | 535                  | 825             | 825                | 825               | 305   | 100                    | 200                    |
| Corporate services                                |     | 322             | 135             | -               | 5                    | 5               | 5                  | 5                 | 45  | -                      | -                      |
| <b>Community and public safety</b>                |     | 2 170           | 608             | 559             | 2 203                | 1 667           | 1 667              | 1 667             | 6 941   | 2 401                  | 2 318                  |
| Community and social services                     |     | 2 170           | 576             | 559             | 1 327                | 1 667           | 1 667              | 1 667             | 786   | -                      | -                      |
| Sport and recreation                              |     | -               | 27              | -               | 876                  | -               | -                  | -                 | 6 155   | 2 401                  | 2 318                  |
| Public safety                                     |     | -               | 5               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Housing   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Health  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Economic and environmental services</b>        |     | -               | 2 101           | 1 845           | 2 104                | 5 433           | 5 433              | 5 433             | 4 976   | 1 150                  | 3 968                  |
| Planning and development                          |     | -               | 127             | -               | 290                  | -               | -                  | -                 | 5   | -                      | -                      |
| Road transport                                    |     | -               | 1 974           | 1 845           | 1 814                | 5 433           | 5 433              | 5 433             | 4 971   | 1 150                  | 3 968                  |
| Environmental protection                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Trading services</b>                           |     | 42 380          | 17 888          | 17 736          | 12 890               | 9 356           | 9 356              | 9 356             | 7 943   | 11 506                 | 10 543                 |
| Electricity                                       |     | -               | 310             | -               | 2 932                | 3 200           | 3 200              | 3 200             | 1 754   | 2 754                  | 4 009                  |
| Water   |     | -               | 7 320           | 3 797           | 9 679                | 6 056           | 6 056              | 6 056             | 5 818   | 1 698                  | 1 777                  |
| Waste water management                            |     | 42 380          | 10 251          | 13 939          | -                    | -               | -                  | -                 | 370   | -                      | 120                    |
| Waste management                                  |     | -               | 7               | -               | 280                  | 100             | 100                | 100               | -   | 7 053                  | 4 637                  |
| <b>Other</b>                                      |     | -               | 29              | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total Capital Expenditure - Standard</b>       | 3   | 45 380          | 21 257          | 21 631          | 17 797               | 17 345          | 17 345             | 17 345            | 20 315  | 15 157                 | 17 030                 |
| <b>Funded by:</b>                                 |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| National Government                               |     | 34 027          | 18 388          | 18 525          | 15 824               | 14 184          | 14 184             | 14 184            | 17 362  | 11 857                 | 13 980                 |
| Provincial Government                             |     | 9 365           | 401             | 559             | 877                  | 877             | 877                | 877               | 454   | -                      | -                      |
| District Municipality                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Other transfers and grants                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Transfers recognised - capital</b>             | 4   | 43 392          | 18 788          | 19 084          | 16 702               | 15 061          | 15 061             | 15 061            | 17 815  | 11 857                 | 13 980                 |
| <b>Public contributions &amp; donations</b>       | 5   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Borrowing</b>                                  | 6   | -               | -               | 2 547           | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Internally generated funds</b>                 |     | 1 988           | 2 468           | -               | 1 095                | 2 284           | 2 284              | 2 284             | 2 500   | 3 300                  | 3 050                  |
| <b>Total Capital Funding</b>                      | 7   | 45 380          | 21 257          | 21 631          | 17 797               | 17 345          | 17 345             | 17 345            | 20 315  | 15 157                 | 17 030                 |

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Swellendam Municipality

**Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
3. Unlike multi-year capital appropriations which normally would result in work-in-progress at the end of a financial year, single-year appropriations relates to expenditure will incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the inputs of departments and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital program is funded from own funding and government grants and transfers. As mentioned previously the funding source of new borrowings is a remaining problem and is the municipality dependent on the bank sector and there risk assessment process to raise future loans.
5. For 2016/2017, capital transfers from National and Provincial Government amounting to R17.815 million.





## 6. Table A6 -Budgeted Financial Position

WC034 Swellendam - Table A6 Budgeted Financial Position

| Description                              |   | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand                               |   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| ASSETS                                   |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Current assets                           |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cash                                     |   |     | 3 892           | 4               | 6               | 476                  | 32 847          | 32 847             | 32 847            | 26 531  | 32 670                 | 27 816                 |
| Call investment deposits                 | 1 |     | 1 127           | 1 923           | 36 659          | 900                  | 900             | 900                | 900               | 5 000   | 5 000                  | 5 000                  |
| Consumer debtors                         | 1 |     | 8 200           | 7 670           | 7 136           | 10 018               | 10 018          | 10 018             | 10 018            | 11 924  | 10 044                 | 8 108                  |
| Other debtors                            |   |     | 2 769           | 14 697          | 10 502          | 9 000                | 9 000           | 9 000              | 9 000             | 18 000  | 18 000                 | 18 000                 |
| Current portion of long-term receivables |   |     | 61              | 69              | —               | 78                   | 78              | 78                 | 78                | 78  | 78                     | 78                     |
| Inventory                                | 2 |     | 16 643          | 12 282          | 11 823          | 11 934               | 11 934          | 11 934             | 11 934            | 12 794  | 13 691                 | 15 851                 |
| Total current assets                     |   |     | 32 693          | 36 644          | 66 127          | 32 406               | 64 778          | 64 778             | 64 778            | 74 326  | 79 483                 | 74 853                 |
| Non current assets                       |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Long-term receivables                    |   |     | 286             | 217             | —               | 167                  | 167             | 167                | 167               | 167   | 167                    | 167                    |
| Investments                              |   |     | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Investment property                      |   |     | 25 199          | 20 999          | 21 004          | 19 697               | 19 697          | 19 697             | 19 697            | 19 668  | 19 637                 | 19 606                 |
| Investment in Associate                  |   |     | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Property, plant and equipment            | 3 |     | 226 591         | 229 696         | 242 188         | 238 488              | 238 037         | 238 037            | 238 037           | 249 151   | 254 791                | 262 083                |
| Agricultural                             |   |     | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Biological                               |   |     | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Intangible                               |   |     | 71              | 127             | 457             | 295                  | 295             | 295                | 295               | 237   | 178                    | 117                    |
| Other non-current assets                 |   |     | 3 918           | 2 687           | 2 886           | 2 246                | 2 246           | 2 246              | 2 246             | 2 425   | 2 619                  | 3 012                  |
| Total non current assets                 |   |     | 256 066         | 253 726         | 266 533         | 260 893              | 260 442         | 260 442            | 260 442           | 271 649   | 277 393                | 284 985                |
| TOTAL ASSETS                             |   |     | 288 758         | 290 371         | 332 660         | 293 299              | 325 219         | 325 219            | 325 219           | 345 975   | 356 876                | 359 838                |
| LIABILITIES                              |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Current liabilities                      |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Bank overdraft                           | 1 |     | —               | —               | —               | —                    | —               | —                  | —                 | —   | —                      | —                      |
| Borrowing                                | 4 |     | 2 000           | 2 110           | 2 684           | 2 249                | 2 249           | 2 249              | 2 249             | 2 249   | 2 249                  | 2 249                  |
| Consumer deposits                        |   |     | 1 152           | 1 269           | 1 410           | 1 451                | 1 451           | 1 451              | 1 451             | 1 539   | 1 631                  | 1 631                  |
| Trade and other payables                 | 4 |     | 22 561          | 16 123          | 29 284          | 23 811               | 23 360          | 23 360             | 23 360            | 25 228  | 25 733                 | 25 990                 |
| Provisions                               |   |     | 9 749           | 8 796           | 10 907          | 3 000                | 3 000           | 3 000              | 3 000             | 11 612  | 28 895                 | 27 958                 |
| Total current liabilities                |   |     | 35 463          | 28 298          | 44 284          | 30 512               | 30 060          | 30 060             | 30 060            | 40 628  | 58 508                 | 57 829                 |
| Non current liabilities                  |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Borrowing                                |   |     | 34 336          | 32 369          | 36 547          | 32 594               | 32 594          | 32 594             | 32 594            | 30 120  | 27 870                 | 25 621                 |
| Provisions                               |   |     | 41 168          | 29 715          | 36 179          | 31 435               | 31 435          | 31 435             | 31 435            | 30 844  | 32 694                 | 34 656                 |
| Total non current liabilities            |   |     | 75 504          | 62 084          | 72 727          | 64 030               | 64 030          | 64 030             | 64 030            | 60 963  | 60 564                 | 60 276                 |
| TOTAL LIABILITIES                        |   |     | 110 967         | 90 382          | 117 011         | 94 541               | 94 090          | 94 090             | 94 090            | 101 592   | 119 072                | 118 105                |
| NET ASSETS                               |   |     | 5               | 177 791         | 199 989         | 215 649              | 198 758         | 231 129            | 231 129           | 244 384   | 237 804                | 241 733                |
| COMMUNITY WEALTH/EQUITY                  |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Accumulated Surplus/(Deficit)            |   |     | 173 814         | 196 041         | 207 025         | 194 958              | 227 329         | 227 329            | 227 329           | 235 584   | 234 004                | 237 933                |
| Reserves                                 | 4 |     | 3 977           | 3 947           | 8 624           | 3 800                | 3 800           | 3 800              | 3 800             | 8 800   | 3 800                  | 3 800                  |
| TOTAL COMMUNITY WEALTH/EQUITY            |   |     | 5               | 177 791         | 199 989         | 215 649              | 198 758         | 231 129            | 231 129           | 244 384   | 237 804                | 241 733                |

**Explanatory notes to Table A6 - Budgeted Financial Position**

1. Table A6 is consistent with international standards of general recognized accounting practices (GRAP), and assists councilors and management to understand the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international standard which presents Assets less Liabilities as the accounted Community Wealth. The order of items within each group, illustrates its liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be transformed in cash.
3. Table A6 is supported by an extensive table of notes (Table SA3) providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non-current;
  - Changes in net assets; and
  - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.



Table A7 - Budgeted Cash Flow Statement

WC034 Swellendam - Table A7 Budgeted Cash Flows

| Description                               |  | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand                                |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| CASH FLOW FROM OPERATING ACTIVITIES       |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Receipts                                  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|   |  |     | 21 457          | 25 223          | 26 409          | 28 734               | 28 936          | 28 936             | 28 936            | 31 222  | 34 064                 | 36 600                 |
|   |  |     | 69 682          | 77 259          | 81 728          | 89 968               | 87 293          | 87 293             | 87 293            | 93 930  | 103 264                | 111 525                |
|   |  |     | 9 728           | 40 514          | 21 370          | 10 543               | 11 123          | 11 123             | 11 123            | 11 774  | 21 023                 | 14 290                 |
|   |  | 1   | 22 902          | 48 644          | 66 693          | 55 521               | 48 706          | 48 706             | 48 706            | 48 943  | 51 411                 | 48 839                 |
|   |  | 1   | 43 392          | 18 789          | 26 245          | 16 702               | 15 061          | 15 061             | 15 061            | 17 815  | 11 857                 | 13 980                 |
|   |  |     | 1 683           | 1 298           | 2 631           | 3 081                | 3 500           | 3 500              | 3 500             | 3 950   | 4 266                  | 4 607                  |
|   |  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Payments                                  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|   |  |     | (115 556)       | (179 213)       | (164 411)       | (184 529)            | (177 671)       | (177 671)          | (177 671)         | (186 885)   | (196 866)              | (209 923)              |
|   |  |     | (6 141)         | (6 006)         | (8 377)         | (4 500)              | (4 800)         | (4 800)            | (4 800)           | (5 100)   | (5 100)                | (5 100)                |
|   |  | 1   | (1 247)         | (1 495)         | (1 390)         | (1 454)              | (1 454)         | (1 454)            | (1 454)           | (1 490)   | (1 463)                | (1 483)                |
| NET CASH FROM/(USED) OPERATING ACTIVITIES |  |     | 45 901          | 25 014          | 50 897          | 14 066               | 10 695          | 10 695             | 10 695            | 14 158  | 22 456                 | 13 335                 |
| CASH FLOWS FROM INVESTING ACTIVITIES      |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Receipts                                  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|   |  |     | -               | -               | 942             | 5 000                | 5 000           | 5 000              | 5 000             | 2 000   | 1 000                  | 1 000                  |
|   |  |     | -               | 20              | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
|   |  |     | 56              | 61              | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
|   |  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Payments                                  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|   |  |     | (45 452)        | (21 285)        | (21 992)        | (17 797)             | (17 345)        | (17 345)           | (17 345)          | (20 315)  | (15 157)               | (17 030)               |
| NET CASH FROM/(USED) INVESTING ACTIVITIES |  |     | (45 396)        | (21 203)        | (21 051)        | (12 797)             | (12 345)        | (12 345)           | (12 345)          | (18 315)  | (14 157)               | (16 030)               |
| CASH FLOWS FROM FINANCING ACTIVITIES      |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Receipts                                  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|   |  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
|   |  |     | 536             | 205             | 6 862           | -                    | -               | -                  | -                 | -   | -                      | -                      |
|   |  |     | 50              | 117             | 141             | 82                   | 82              | 82                 | 82                | 90  | 90                     | 90                     |
| Payments                                  |  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|   |  |     | (1 743)         | (2 062)         | (2 110)         | (2 249)              | (2 249)         | (2 249)            | (2 249)           | (2 249)   | (2 249)                | (2 249)                |
| NET CASH FROM/(USED) FINANCING ACTIVITIES |  |     | (1 156)         | (1 740)         | 4 893           | (2 167)              | (2 167)         | (2 167)            | (2 167)           | (2 159)   | (2 159)                | (2 159)                |
| NET INCREASE/ (DECREASE) IN CASH HELD     |  |     | (651)           | 2 071           | 34 739          | (898)                | (3 818)         | (3 818)            | (3 818)           | (6 317)   | 6 139                  | (4 854)                |
|   |  | 2   | 5 670           | 5 020           | 1 927           | 1 374                | 36 666          | 36 666             | 36 666            | 32 847  | 26 531                 | 32 670                 |
|   |  | 2   | 5 020           | 7 090           | 36 666          | 476                  | 32 847          | 32 847             | 32 847            | 26 531  | 32 670                 | 27 816                 |

## Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The net effect of budget (both capital & operational) is represented in the net increase or decrease in cash and cash equivalents.
2. Table A7 is supported by an extensive table (Table SA30) that provides a breakdown per month as well as providing a detailed analysis of the major sources of receipts and expenditure.

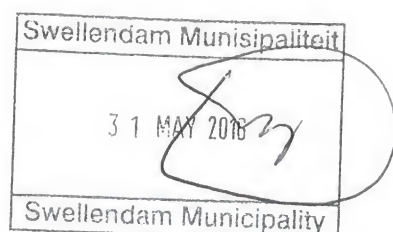


Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC034 Swellendam - Table A8 Cash backed reserves/accumulated surplus reconciliation

| 2009-2010 Workplan - Table A2: Cash Budget - Revised/Re |  |  |  |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|--|--|--|
|---|--|--|--|--|--|--|--|--|--|--|--|

### Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".





Table A9 - Asset Management

WC034 Swellendam - Table A9 Asset Management

| Description                                    |  | Ref  | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|--|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |  |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand                                     |  |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| CAPITAL EXPENDITURE                            |  |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Total New Assets                               |  | 1    | 45 380          | 21 257          | 21 631          | 14 965               | 16 124          | 16 124             | 14 932  | 12 859                 | 16 230                 |
| Infrastructure - Road transport                |  |      | —               | 1 974           | 1 545           | 1 814                | 4 492           | 4 492              | 4 587   | 1 000                  | 3 818                  |
| Infrastructure - Electricity                   |  |      | —               | 304             | 267             | 2 732                | 3 200           | 3 200              | 1 754   | 2 254                  | 3 509                  |
| Infrastructure - Water                         |  |      | —               | 39              | 1 159           | 7 047                | 6 056           | 6 056              | 929   | —                      | 1 577                  |
| Infrastructure - Sanitation                    |  |      | 42 353          | 17 443          | 16 341          | —                    | —               | —                  | 270   | 7 053                  | 4 757                  |
| Infrastructure - Other                         |  |      | —               | —               | —               | 180                  | —               | —                  | —   | —                      | —                      |
| Infrastructure                                 |  |      | 42 353          | 19 760          | 19 312          | 11 773               | 13 748          | 13 748             | 7 540   | 10 308                 | 13 667                 |
| Community                                      |  |      | 63              | —               | 1 201           | 2 153                | 1 277           | 1 277              | 6 226   | 2 401                  | 2 318                  |
| Heritage assets                                |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Investment properties                          |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Other assets                                   |  | 6    | 2 964           | 1 497           | 915             | 1 040                | 1 100           | 1 100              | 1 166   | 150                    | 250                    |
| Agricultural Assets                            |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Biological assets                              |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Intangibles                                    |  |      | —               | —               | 203             | —                    | —               | —                  | —   | —                      | —                      |
| Total Renewal of Existing Assets               |  | 2    | —               | —               | —               | 2 932                | 1 221           | 1 221              | 5 384   | 2 298                  | 800                    |
| Infrastructure - Road transport                |  |      | —               | —               | —               | 100                  | 831             | 831                | 335   | —                      | —                      |
| Infrastructure - Electricity                   |  |      | —               | —               | —               | —                    | —               | —                  | —   | 500                    | 500                    |
| Infrastructure - Water                         |  |      | —               | —               | —               | 2 632                | —               | —                  | 4 689   | 1 698                  | —                      |
| Infrastructure - Sanitation                    |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Infrastructure - Other                         |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Infrastructure                                 |  |      | —               | —               | —               | 2 732                | 831             | 831                | 5 024   | 2 198                  | 500                    |
| Community                                      |  |      | —               | —               | —               | 50                   | 390             | 390                | 40  | —                      | —                      |
| Heritage assets                                |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Investment properties                          |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Other assets                                   |  | 6    | —               | —               | —               | 150                  | —               | —                  | 320   | 100                    | 300                    |
| Agricultural Assets                            |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Biological assets                              |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Intangibles                                    |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Total Capital Expenditure                      |  | 4    | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Infrastructure - Road transport                |  |      | —               | 1 974           | 1 545           | 1 914                | 5 323           | 5 323              | 4 921   | 1 000                  | 3 818                  |
| Infrastructure - Electricity                   |  |      | —               | 304             | 267             | 2 732                | 3 200           | 3 200              | 1 754   | 2 754                  | 4 009                  |
| Infrastructure - Water                         |  |      | —               | 39              | 1 159           | 9 679                | 6 056           | 6 056              | 5 618   | 1 698                  | 1 577                  |
| Infrastructure - Sanitation                    |  |      | 42 353          | 17 443          | 16 341          | —                    | —               | —                  | 270   | 7 053                  | 4 757                  |
| Infrastructure - Other                         |  |      | —               | —               | —               | 180                  | —               | —                  | —   | —                      | —                      |
| Infrastructure                                 |  |      | 42 353          | 19 760          | 19 312          | 14 504               | 14 579          | 14 579             | 12 564  | 12 506                 | 14 161                 |
| Community                                      |  |      | 63              | —               | 1 201           | 2 203                | 1 667           | 1 667              | 6 266   | 2 401                  | 2 318                  |
| Heritage assets                                |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Investment properties                          |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Other assets                                   |  | 6    | 2 964           | 1 497           | 915             | 1 190                | 1 100           | 1 100              | 1 486   | 250                    | 550                    |
| Agricultural Assets                            |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Biological assets                              |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Intangibles                                    |  |      | —               | —               | 203             | —                    | —               | —                  | —   | —                      | —                      |
| TOTAL CAPITAL EXPENDITURE - Asset class        |  | 2    | 45 380          | 21 257          | 21 631          | 17 897               | 17 345          | 17 345             | 20 315  | 15 157                 | 17 030                 |
| ASSET REGISTER SUMMARY - PPE (WDV)             |  |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Road transport                |  | 5    | 52 355          | 62 017          | 69 362          | 72 546               | 62 495          | 62 495             | 67 416  | 68 416                 | 72 235                 |
| Infrastructure - Electricity                   |  |      | 35 930          | 38 827          | 40 993          | 43 021               | 29 562          | 29 562             | 31 316  | 34 070                 | 38 079                 |
| Infrastructure - Water                         |  |      | 30 767          | 29 890          | 29 844          | 29 040               | 35 807          | 35 807             | 41 425  | 43 123                 | 44 700                 |
| Infrastructure - Sanitation                    |  |      | 36 903          | 43 718          | 43 602          | 45 755               | 75 321          | 75 321             | 75 591  | 82 645                 | 87 402                 |
| Infrastructure - Other                         |  |      | 872             | 843             | 786             | 912                  | 9 698           | 9 698              | 9 698   | 9 698                  | 9 698                  |
| Infrastructure                                 |  |      | 156 827         | 175 295         | 184 587         | 191 274              | 212 882         | 212 882            | 225 446   | 237 952                | 252 113                |
| Community                                      |  |      | 9 448           | 13 877          | 16 232          | 22 091               | 16 845          | 16 845             | 23 111  | 25 512                 | 27 831                 |
| Heritage assets                                |  |      | —               | —               | —               | —                    | 3 334           | 3 334              | 3 334   | 3 334                  | 3 334                  |
| Investment properties                          |  |      | 25 199          | 20 999          | 21 004          | 19 697               | 19 697          | 19 697             | 19 668  | 19 637                 | 19 606                 |
| Other assets                                   |  |      | 88 571          | 87 301          | 87 468          | 88 866               | 50 996          | 50 996             | 52 482  | 52 732                 | 53 282                 |
| Agricultural Assets                            |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Biological assets                              |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Intangibles                                    |  |      | 71              | 127             | 457             | 295                  | 295             | 295                | 237   | 178                    | 117                    |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV)       |  | 5    | 280 116         | 297 599         | 309 747         | 322 223              | 304 049         | 304 049            | 324 277   | 339 345                | 356 282                |
| EXPENDITURE OTHER ITEMS                        |  |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Depreciation & asset impairment                |  | 3    | 7 049           | 26 352          | 11 031          | 8 869                | 8 869           | 8 869              | 9 288   | 9 608                  | 9 830                  |
| Repairs and Maintenance by Asset Class         |  |      | 10 564          | 10 982          | 11 773          | 11 850               | 11 056          | 11 056             | 12 857  | 13 646                 | 14 415                 |
| Infrastructure - Road transport                |  |      | 1 767           | 2 113           | 2 265           | 2 159                | 1 725           | 1 725              | 1 673   | 1 773                  | 1 879                  |
| Infrastructure - Electricity                   |  |      | 818             | 777             | 833             | 1 389                | 1 374           | 1 374              | 1 321   | 1 397                  | 1 470                  |
| Infrastructure - Water                         |  |      | 1 955           | 1 582           | 1 696           | 1 637                | 687             | 687                | 1 421   | 1 529                  | 1 621                  |
| Infrastructure - Sanitation                    |  |      | 535             | 534             | 573             | 635                  | 531             | 531                | 882   | 913                    | 966                    |
| Infrastructure - Other                         |  |      | 41              | 299             | 321             | 98                   | 83              | 83                 | 984   | 1 043                  | 1 106                  |
| Infrastructure                                 |  |      | 5 116           | 5 305           | 5 687           | 5 919                | 4 399           | 4 399              | 6 287   | 6 655                  | 7 042                  |
| Community                                      |  |      | 1 229           | 1 929           | 2 068           | 1 860                | 1 895           | 1 895              | 1 545   | 1 745                  | 1 842                  |
| Heritage assets                                |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Investment properties                          |  |      | —               | —               | —               | —                    | —               | —                  | —   | —                      | —                      |
| Other assets                                   |  | 6, 7 | 4 219           | 3 748           | 4 018           | 4 072                | 4 761           | 4 761              | 5 031   | 5 246                  | 5 531                  |
| TOTAL EXPENDITURE OTHER ITEMS                  |  |      | 17 613          | 37 334          | 22 804          | 20 719               | 19 925          | 19 925             | 22 145  | 23 253                 | 24 245                 |
| Renewal of Existing Assets as % of total capex |  |      | 0.0%            | 0.0%            | 0.0%            | 16.4%                | 7.0%            | 7.0%               | 26.5%   | 15.2%                  | 4.7%                   |
| Renewal of Existing Assets as % of deprecn"    |  |      | 0.0%            | 0.0%            | 0.0%            | 33.1%                | 13.8%           | 13.8%              | 58.0%   | 23.9%                  | 8.1%                   |
| R&M as a % of PPE                              |  |      | 4.7%            | 4.8%            | 4.9%            | 5.0%                 | 4.6%            | 4.6%               | 5.2%  | 5.4%                   | 5.5%                   |
| Renewal and R&M as a % of PPE                  |  |      | 4.0%            | 4.0%            | 4.0%            | 5.0%                 | 4.0%            | 4.0%               | 6.0%  | 5.0%                   | 4.0%                   |

Swellendam Municipality

31 MAY 2016

Swellendam Municipality

**Explanatory notes to Table A9 - Asset Management**

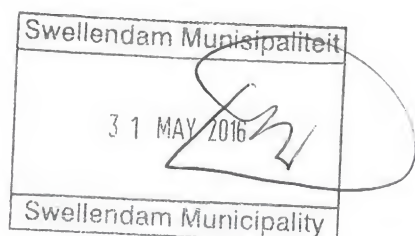
1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 10% of PPE. The Municipality do not meet both the recommendations.
3. The graph below provides an analysis between depreciation and operational repairs and maintenance over the MTREF and highlights the fact that the Municipality's capital budget is excessive and will not address the maintenance backlog.

**Table A10 - Basic Service Delivery Measurement**

WC034 Swellendam - Table A10 Basic service delivery measurement

| Description  | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>Household service targets</b>   | 1   |         |         |         |                      |                 |                    |   |                        |                        |
| <b>Water:</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Piped water inside dwelling  |     | 5 682   | 6 000   | 6 133   | 6 409                | 6 409           | 6 409              | 6 105   | 6 471                  | 6 860                  |
| Piped water inside yard (but not in dwelling)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Using public tap (at least min.service level)  | 2   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other water supply (at least min.service level)  | 4   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Minimum Service Level and Above sub-total</i>   |     | 5 682   | 6 000   | 6 133   | 6 409                | 6 409           | 6 409              | 6 105   | 6 471                  | 6 860                  |
| Using public tap (< min.service level)   | 3   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other water supply (< min.service level)   | 4   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| No water supply  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Below Minimum Service Level sub-total</i>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | 5 682   | 6 000   | 6 133   | 6 409                | 6 409           | 6 409              | 6 105   | 6 471                  | 6 860                  |
| <b>Sanitation/sewerage:</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Flush toilet (connected to sewerage)   |     | 6 490   | 5 570   | 5 747   | 5 749                | 5 749           | 5 749              | 5 697   | 6 039                  | 6 401                  |
| Flush toilet (with septic tank)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Chemical toilet  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Pit toilet (ventilated)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other toilet provisions (> min.service level)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Minimum Service Level and Above sub-total</i>   |     | 6 490   | 5 570   | 5 747   | 5 749                | 5 749           | 5 749              | 5 697   | 6 039                  | 6 401                  |
| Bucket toilet  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other toilet provisions (< min.service level)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| No toilet provisions   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Below Minimum Service Level sub-total</i>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | 6 490   | 5 570   | 5 747   | 5 749                | 5 749           | 5 749              | 5 697   | 6 039                  | 6 401                  |
| <b>Energy:</b>   |     |         |         |         |                      |                 |                    |   |                        |                        |
| Electricity (at least min.service level)   |     | 1 106   | 513     | 929     | 1 051                | 1 051           | 1 051              | 929   | 1 051                  | 1 051                  |
| Electricity - prepaid (min.service level)  |     | 4 881   | 4 959   | 5 630   | 5 025                | 5 025           | 5 025              | 4 576   | 5 176                  | 5 176                  |
| <i>Minimum Service Level and Above sub-total</i>   |     | 5 987   | 5 472   | 6 559   | 6 076                | 6 076           | 6 076              | 5 505   | 6 227                  | 6 227                  |
| Electricity (< min.service level)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity - prepaid (< min.service level)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other energy sources   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Below Minimum Service Level sub-total</i>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | 5 987   | 5 472   | 6 559   | 6 076                | 6 076           | 6 076              | 5 505   | 6 227                  | 6 227                  |
| <b>Refuse:</b>   |     |         |         |         |                      |                 |                    |   |                        |                        |
| Removed at least once a week   |     | 5 915   | 5 564   | 5 758   | 6 027                | 6 027           | 6 027              | 5 904   | 6 258                  | 6 634                  |
| <i>Minimum Service Level and Above sub-total</i>   |     | 5 915   | 5 564   | 5 758   | 6 027                | 6 027           | 6 027              | 5 904   | 6 258                  | 6 634                  |
| Removed less frequently than once a week   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Using communal refuse dump   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Using own refuse dump  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other rubbish disposal   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| No rubbish disposal  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Below Minimum Service Level sub-total</i>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | 5 915   | 5 564   | 5 758   | 6 027                | 6 027           | 6 027              | 5 904   | 6 258                  | 6 634                  |
| <b>Households receiving Free Basic Service</b>   | 7   |         |         |         |                      |                 |                    |   |                        |                        |
| Water (6 kilolitres per household per month)   |     | 1 700   | 1 754   | 2 016   | 1 850                | 1 850           | 1 850              | 1 800   | 1 830                  | 1 850                  |
| Sanitation (free minimum level service)  |     | 1 700   | 1 754   | 2 016   | 1 850                | 1 850           | 1 850              | 1 800   | 1 830                  | 1 850                  |
| Electricity/other energy (50kwh per household per month)   |     | 1 700   | 1 754   | 2 016   | 1 850                | 1 850           | 1 850              | 1 800   | 1 830                  | 1 850                  |
| Refuse (removed at least once a week)  |     | 1 700   | 1 754   | 2 016   | 1 850                | 1 850           | 1 850              | 1 800   | 1 830                  | 1 850                  |
| <b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>                                   | 8   |         |         |         |                      |                 |                    |   |                        |                        |
| Water (6 kilolitres per indigent household per month)  |     | 145     | 186     | 195     | 217                  | 198             | 198                | 210   | 227                    | 245                    |
| Sanitation (free sanitation service to indigent households)  |     | 194     | 205     | 215     | 239                  | 239             | 239                | 257   | 278                    | 300                    |
| Electricity/other energy (50kwh per indigent household per month)  |     | 691     | 740     | 776     | 863                  | 918             | 918                | 992   | 1 071                  | 1 157                  |
| Refuse (removed once a week for indigent households)   |     | 147     | 125     | 131     | 145                  | 145             | 145                | 156   | 169                    | 182                    |
| <b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>                          |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total cost of FBS provided</b>  |     | 1 177   | 1 256   | 1 317   | 1 464                | 1 501           | 1 501              | 1 615   | 1 744                  | 1 884                  |
| <b>Highest level of free service provided per household</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Property rates (R value threshold)   |     | 100 000 | 100 000 | 15 000  | 15 000               | 15 000          | 15 000             | 15 000  | 15 000                 | 15 000                 |
| Water (kilolitres per household per month)   |     | 6       | 6       | 6       | 6                    | 6               | 6                  | 6   | 6                      | 6                      |
| Sanitation (kilolitres per household per month)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Sanitation (Rand per household per month)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity (kwh per household per month)  |     | 50      | 50      | 50      | 50                   | 50              | 50                 | 50  | 50                     | 50                     |
| Refuse (average litres per week)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Revenue cost of subsidised services provided (R'000)</b>  | 9   |         |         |         |                      |                 |                    |   |                        |                        |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)                           |     | 294     | 802     | 859     | 910                  | 910             | 910                | 960   | 1 018                  | 1 079                  |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA |     | 10 271  | 15 711  | 3 092   | 3 290                | 3 190           | 3 190              | 3 442   | 3 717                  | 4 015                  |
| Water (in excess of 6 kilolitres per indigent household per month)   |     | 580     | 745     | 780     | 867                  | 792             | 792                | 840   | 907                    | 979                    |
| Sanitation (in excess of free sanitation service to indigent households)                                   |     | 777     | 822     | 861     | 957                  | 957             | 957                | 1 029   | 1 112                  | 1 201                  |
| Electricity/other energy (in excess of 50 kwh per indigent household per month)                            |     | 2 763   | 2 960   | 3 104   | 3 452                | 3 674           | 3 674              | 3 968   | 4 285                  | 4 628                  |
| Refuse (in excess of one removal a week for indigent households)   |     | 589     | 499     | 523     | 581                  | 581             | 581                | 625   | 675                    | 729                    |
| Municipal Housing - rental rebates   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Housing - top structure subsidies  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total revenue cost of subsidised services provided</b>  | 6   | 15 274  | 21 538  | 9 219   | 10 058               | 10 104          | 10 104             | 10 863  | 11 713                 | 12 630                 |

## Explanatory notes to Table A10 - Basic Service Delivery Measurement



1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

## Part 2 – Supporting Documentation

### Section 5 - Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the finance portfolio committee members.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

#### 5.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled the required timetable on end of August 2015

#### 5.1 Financial Modeling and Key Planning Drivers

The following key factors and planning strategies have informed the compilation of the 2016/17 MTREF:

- Municipality's growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;



- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 58 has been taken into consideration in the planning and prioritisation process.

## Section 6 - Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

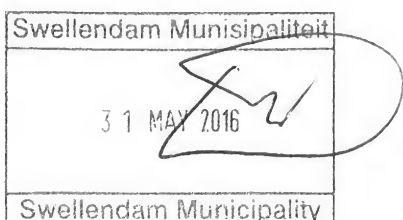
Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPis);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;





- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the strategic objectives.

The 2016/17 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

**Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue**

WC034 Swellendam - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| Strategic Objective   |  | Goal   | Goal Code | Ref | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|--|--|-----------|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |  |  |           |     | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand  |  |  |           |     |                      |                 |                    |   |                        |                        |
| Enhance access to basic services and address maintenance backlogs                             |  | Basic service delivery                       | A         |     | 109 887              | 109 999         | 109 999            | 118 274   | 118 495                | 129 286                |
| To create a capacitated people-centered institution   |  | Institutional development and transformation | B         |     | 4 826                | 4 830           | 4 830              | 4 693   | 4 552                  | 4 826                  |
| To create a safe and healthy living environment   |  | Basic service delivery                       | C         |     | 17 199               | 17 216          | 17 216             | 26 896  | 26 943                 | 27 741                 |
| To develop integrated and sustainable settlements with the view to correct spatial imbalances |  | Institutional development and transformation | D         |     | 972                  | 973             | 973                | 1 229   | 1 309                  | 1 395                  |
| To enhance economic development with focus on both first and second economies                 |  | Economic Development                         | E         |     | 669                  | 669             | 669                | 787   | 760                    | 814                    |
| To improve financial viability and management   |  | Financial management                         | F         |     | 5 912                | 5 918           | 5 918              | 6 073   | 6 614                  | 8 123                  |
| To promote good governance and community participation  |  | Good governance and public participation     | G         |     | 80 304               | 80 385          | 80 385             | 72 970  | 78 599                 | 83 600                 |
| Allocations to other priorities   |  |  |           | 2   |                      |                 |                    |   |                        |                        |
| Total Revenue (excluding capital transfers and contributions)                                 |  |  |           | 1   | 219 767              | 219 990         | 219 990            | 230 921   | 237 272                | 255 784                |



**Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure**

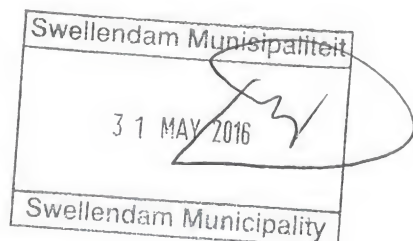
WC034 Swellendam - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective  | Goal   | Goal Code | Ref | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|--|-----------|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |  |           |     | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand   |  |           |     |                      |                 |                    |   |                        |                        |
| Enhance access to basic services and address maintenance backlogs                  | Basic service delivery                       | A         | 1   | 96 438               | 97 117          | 97 117             | 102 474   | 107 897                | 114 565                |
| To create a capacitated people-centered institution                                | Institutional development and transformation | B         |     | 13 327               | 13 421          | 13 421             | 14 086  | 14 881                 | 15 697                 |
| To create a safe and healthy living environment                                    | Basic service delivery                       | C         |     | 26 843               | 27 032          | 27 032             | 38 309  | 39 422                 | 40 663                 |
| To develop integrated and sustainable settlements with the view to correct spatial | Institutional development and transformation | D         |     | 3 650                | 3 676           | 3 676              | 3 706   | 3 655                  | 3 845                  |
| To enhance economic development with focus on both first and second economies      | Economic Development                         | E         |     | 2 481                | 2 499           | 2 499              | 2 494   | 2 592                  | 2 671                  |
| To improve financial viability and mangement                                       | Financial management                         | F         |     | 21 413               | 21 564          | 21 564             | 23 915  | 25 247                 | 27 709                 |
| To promote good governance and community participation                             | Good governance and public participation     | G         |     | 49 881               | 50 232          | 50 232             | 42 133  | 45 159                 | 46 705                 |
| Allocations to other priorities  |  |           |     |                      |                 |                    |   |                        |                        |
| Total Expenditure  |  |           |     | 214 035              | 215 542         | 215 542            | 227 116   | 238 851                | 251 855                |

**Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure**

WC034 Swellendam - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| 2004-2005 Medium-Term Budgetary Framework - Supporting Table C-10: Reconciliation of MDG Strategic Objectives and Budget (Capital Expenditure) |  |           |     |                      |                 |                    |   |                        |                        |        |
|--|--|-----------|-----|----------------------|-----------------|--------------------|---|------------------------|------------------------|--------|
| Strategic Objective  | Goal   | Goal Code | Ref | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |        |
|  |  |           |     | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |        |
| R thousand   |  |           |     |                      |                 |                    |   |                        |                        |        |
| Enhance access to basic services and address maintenance backlogs  | Basic service delivery                       | A         | 1   | 14 799               | 14 424          | 14 424             | 16 894  | 12 604                 | 14 161                 |        |
| To create a capacitated people-centered institution  | Institutional development and transformation | B         |     | 268                  | 261             | 261                | 305   | 228                    | 256                    |        |
| To create a safe and healthy living environment  | Basic service delivery                       | C         |     | –                    | –               | –                  | –   | –                      | –                      |        |
| To develop integrated and sustainable settlements with the view to correct spatial imbalances  | Institutional development and transformation | D         |     | 355                  | 346             | 346                | 405   | 302                    | 340                    |        |
| To enhance economic development with focus on both first and second economies  | Economic Development                         | E         |     | –                    | –               | –                  | –   | –                      | –                      |        |
| To improve financial viability and management  | Financial management                         | F         |     | 267                  | 260             | 260                | 305   | 227                    | 256                    |        |
| To promote good governance and community participation   | Good governance and public participation     | G         |     | 2 108                | 2 054           | 2 054              | 2 406   | 1 795                  | 2 017                  |        |
| Allocations to other priorities  |  |           |     |                      |                 |                    |   |                        |                        |        |
| Total Capital Expenditure  |  |           |     | 1                    | 17 797          | 17 345             | 17 345  | 20 315                 | 15 157                 | 17 030 |





## Section 7 - Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

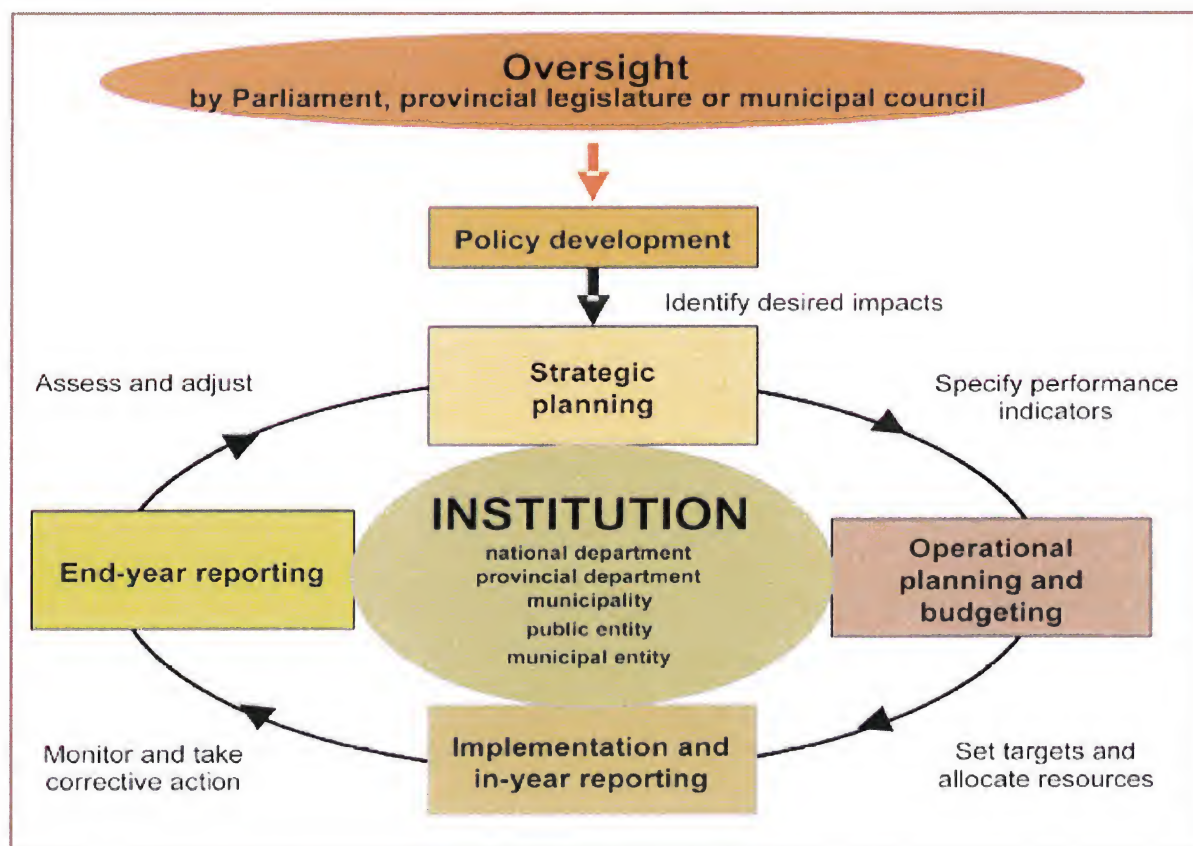
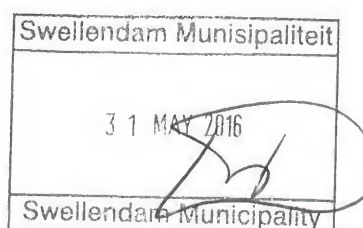


Figure 3 -Planning, budgeting and reporting cycle

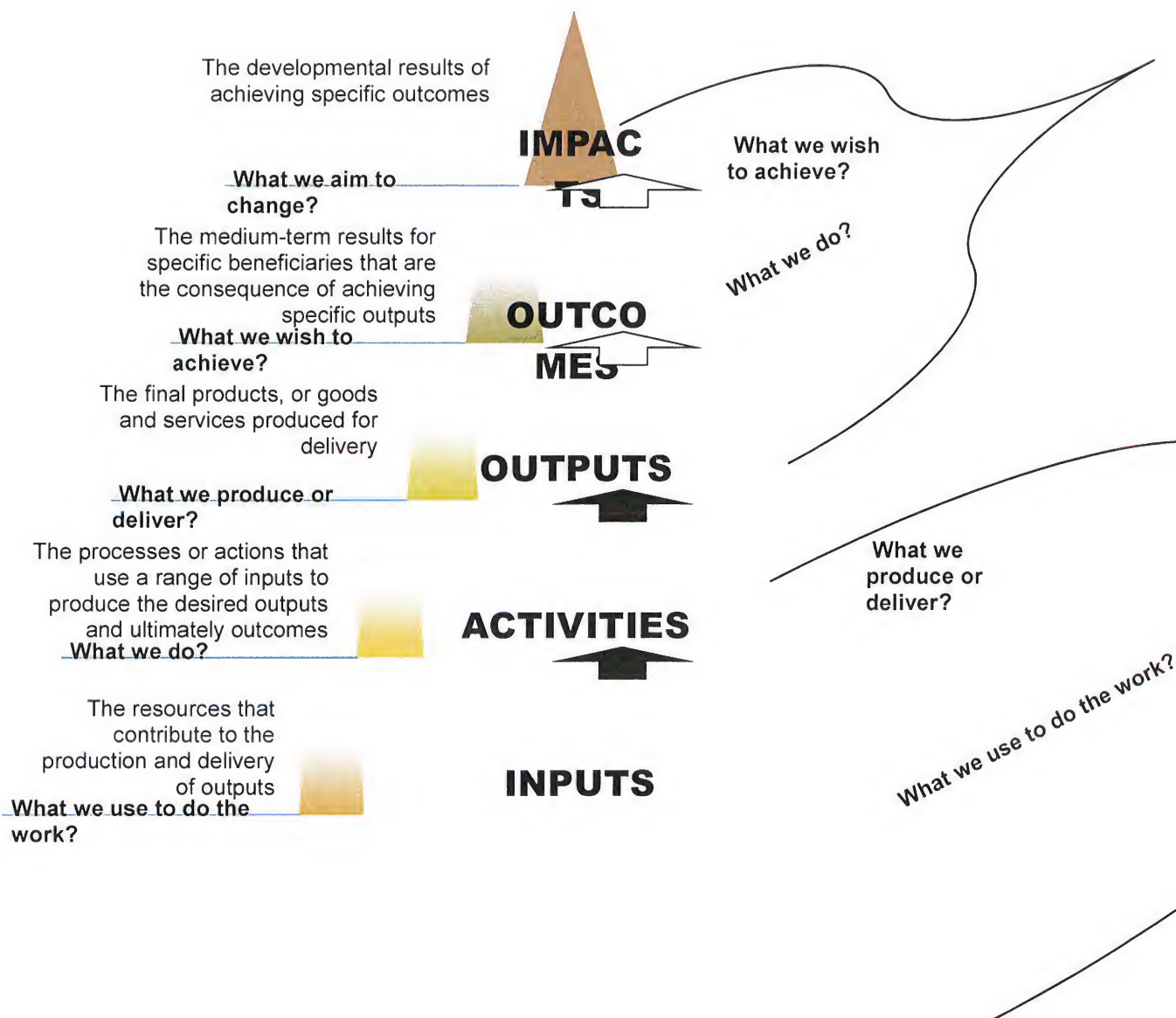
The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:



- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the **Framework of Managing Programme Performance Information** issued by the National Treasury:





Swellendam Munisipaliteit

31 MAY 2016

Swellendam Municipality



**Figure 4-Definition of performance information concepts**



The following table sets out the municipalities main performance objectives and benchmarks for the 2016/17 MTREF.

**Table SA8 - Performance indicators and benchmarks**

WC034 Swellendam - Supporting Table SA8 Performance indicators and benchmarks

|  |   | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description of financial indicator   | Basis of calculation  | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
|  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Borrowing Management</b>  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Credit Rating  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Capital Charges to Operating Expenditure                                       | Interest & Principal Paid /Operating Expenditure  | 5.5%            | 4.1%            | 5.0%            | 3.7%                 | 3.8%            | 3.8%               | 3.8%              | 3.8%  | 3.7%                   | 3.5%                   |
| Capital Charges to Own Revenue   | Finance charges & Repayment of borrowing /Own Revenue   | 7.8%            | 5.6%            | 7.4%            | 5.4%                 | 5.3%            | 5.3%               | 5.3%              | 5.3%  | 5.0%                   | 4.7%                   |
| Borrowed funding of 'own' capital expenditure                                  | Borrowing/Capital expenditure ex cl. transfers and grants and contributions                   | 27.0%           | 8.3%            | 269.4%          | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%  | 0.0%                   | 0.0%                   |
| <b>Safety of Capital</b>   |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Gearing  | Long Term Borrowing/ Funds & Reserves   | 863.4%          | 820.0%          | 423.8%          | 857.7%               | 857.7%          | 857.7%             | 857.7%            | 342.3%  | 733.4%                 | 674.2%                 |
| <b>Liquidity</b>   |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Current Ratio  | Current assets/current liabilities  | 0.9             | 1.3             | 1.5             | 1.1                  | 2.2             | 2.2                | 2.2               | 1.8   | 1.4                    | 1.3                    |
| Current Ratio adjusted for aged debtors  | Current assets less debtors > 90 days/current liabilities                                     | 0.9             | 1.3             | 1.5             | 1.1                  | 2.2             | 2.2                | 2.2               | 1.8   | 1.4                    | 1.3                    |
| Liquidity Ratio  | Monetary Assets/Current Liabilities   | 0.1             | 0.1             | 0.8             | 0.0                  | 1.1             | 1.1                | 1.1               | 0.8   | 0.6                    | 0.6                    |
| <b>Revenue Management</b>  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Annual Debtors Collection Rate (Payment Level %)                               | Last 12 Mths Receipts/Last 12 Mths Billing  |                 | 100.1%          | 100.1%          | 100.0%               | 99.0%           | 98.0%              | 98.0%             | 98.0%   | 97.4%                  | 99.0%                  |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) |   | 100.0%          | 100.0%          | 100.0%          | 99.0%                | 98.0%           | 98.0%              | 98.0%             | 97.4%   | 99.0%                  | 99.0%                  |
| Outstanding Debtors to Revenue   | Total Outstanding Debtors to Annual Revenue   | 8.9%            | 11.8%           | 8.7%            | 9.5%                 | 9.4%            | 9.4%               | 9.4%              | 14.2%   | 12.5%                  | 10.9%                  |
| Longstanding Debtors Recovered   | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                     | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%  | 0.0%                   | 0.0%                   |
| <b>Creditors Management</b>  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Creditors System Efficiency  | % of Creditors Paid Within Terms (within MFMA' s 65(e))                                       | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%  | 0.0%                   | 0.0%                   |
| Creditors to Cash and Investments  |   | 402.6%          | 149.4%          | 60.8%           | 5000.5%              | 71.1%           | 71.1%              | 71.1%             | 95.1%   | 78.8%                  | 93.4%                  |
| <b>Other Indicators</b>  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Electricity Distribution Losses (2)  | Total Volume Losses (kW)  | 0               | 0               | 0               | 0                    | 0               | 0                  | 0                 | 0   | 0                      | 0                      |
|  | Total Cost of Losses (Rand '000)  | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
|  | % Volume (units purchased and generated less units sold)/units purchased and generated        | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Water Distribution Losses (2)  | Total Volume Losses (kℓ)  | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
|  | Total Cost of Losses (Rand '000)  | 0               | 0               | 0               | 0                    | 0               | 0                  | 0                 | 0   | 0                      | 0                      |
|  | % Volume (units purchased and generated less units sold)/units purchased and generated        | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Employee costs   | Employee costs/(Total Revenue - capital revenue)  | 39.1%           | 29.0%           | 30.4%           | 34.7%                | 34.2%           | 34.2%              | 34.2%             | 35.9%   | 35.9%                  | 35.4%                  |
| Remuneration   | Total remuneration/(Total Revenue - capital revenue)  | 41.7%           | 30.8%           | 32.3%           | 36.5%                | 36.0%           | 36.0%              |                   | 38.3%   | 38.1%                  | 37.6%                  |
| Repairs & Maintenance  | R&M/(Total Revenue excluding capital revenue)   | 8.3%            | 5.7%            | 5.8%            | 5.8%                 | 5.4%            | 5.4%               |                   | 6.0%  | 6.1%                   | 6.0%                   |
| Finance charges & Depreciation   | FC&D/(Total Revenue - capital revenue)  | 10.3%           | 16.8%           | 9.6%            | 7.2%                 | 7.3%            | 7.3%               | 7.3%              | 7.4%  | 7.1%                   | 6.8%                   |
| <b>IDP regulation financial viability indicators</b>                           |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| i. Debt coverage   | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 30.2            | 30.4            | 26.4            | 25.7                 | 25.7            | 25.7               | 25.2              | 25.2  | 25.4                   | 27.2                   |
| ii. O/S Service Debtors to Revenue   | Total outstanding service debtors/annual revenue received for services                        | 11.9%           | 21.6%           | 16.1%           | 15.8%                | 16.0%           | 16.0%              | 16.0%             | 23.1%   | 20.1%                  | 17.3%                  |
| iii. Cost coverage   | (Available cash + Investments)/monthly fixed operational expenditure                          | 0.5             | 0.6             | 2.9             | 0.0                  | 2.3             | 2.3                | 2.3               | 1.8   | 2.1                    | 1.7                    |



## 7.1 Performance indicators and benchmarks

### 7.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The borrowing strategy must be primarily informed by the affordability of debt repayments. The structure of the Municipality's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2016/17 MTREF:

- *Capital charges to operating expenditure* are a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing has been stable, while borrowing is considered a prudent financial instrument in financing capital infrastructure development, this indicator indicates that the capital programme from new borrowings is realistic.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the Municipality to meet its revenue targets and ensure its forecasted cash flow targets but more so unrealistic capital programmes from new borrowings.

### 7.1.2 Safety of Capital

The *gearing ratio* is a measure of the total long term borrowings over funds and reserves. The ratio will peaked at 18.51%. As part of the planning guidelines it implicates that the Municipality must ensure proper cash-backing of reserves and funds as a prudent financial sustainability objective and limited new borrowings.

### 7.1.3 Liquidity

*Current ratio* is a measure of the current assets divided by the current liabilities. The ratio increased from 2014/2015 forecast of 1.49 to 1.82 in 2016/2017.

The *liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. The ratio of 0.82 in the 2014/2015 forecast, increased in 2016/17 to 1.51. The ratio is higher than the norm and the municipality will overcome their short term debt.

### 7.1.4 Revenue Management



In order to reach the targets and maintains the level of outstanding debtors to revenue, an aggressive revenue management framework must implemented, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of this strategy should be to ensure accurate billing, customer service, credit control and debt collection.

#### **7.1.5 Creditors Management**

For the Municipality to ensure that creditors are settled within the legislated 30 days from date invoice/statement poses to be a challenge. While the liquidity ratio is of concern, by applying daily cash flow management the municipality has managed to ensure a 100 % compliance rate to this legislative obligation.

#### **7.1.6 Other Indicators**

Both water and *electricity distribution losses* are material. Initiatives to ensure that targets are achieved include managing illegal connections and theft of electricity, including prepaid meters.

*Employee costs* as a percentage of operating revenue amounts to 33.67% for the remainder of MTREF. However if grants except the equitable share is taken out of the calculation and the councilors employee costs is added the percentage is 35.94%.



## **Section 8 - Overview of budget related-policies**

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

The following policies are reviewed.

**8.1 Review of credit control, debt collection and indigent procedures/policies**

**8.2 Asset Management, Infrastructure Investment, Funding and Reserve Policy**

**8.3 Supply Chain Management Policy**

**8.4 Budget Policy**

**8.5 Banking Cash Management and Investment Policy**

**8.6 Tariff and Rates Policies**

**8.7 Bad Debt Write-Off Policy**

**8.8 Preferential Procurement Policy**

**8.9 Petty Cash Policy**

**8.10 Irregular Expenditure Policy**

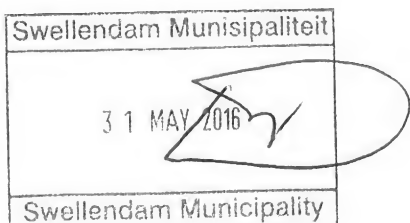
**8.11 Funding and Reserve Policy**

**8.12 Borrowing Policy**

**8.13 Indigent Policy**

**8.14 Rates Policy**

**8.15 SCM Policy for Infrastructure Procurement**





## Section 9 - Overview of budget assumptions

### 9.1 External factors

Swellendam' income base comprise of mostly residential consumers and rate payers of which a material percentage are retired people with a fixed monthly income.

Eskom price increases are an external factor that Council has no control over.

### 9.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2016/17MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and
- The increase in the cost of remuneration.

Employee related costs comprise 34.02% of total operating expenditure in the forecast for the 2016/17 financial year and therefore these increase (which include salary increases and evaluation of posts) places a disproportionate upward pressure on the expenditure budget.

### 9.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing under certain conditions. The 2016/17 MTREF is based on the assumption that no borrowings will be utilise.

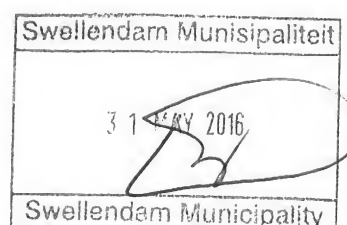
### 9.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as 101.47% of annual amounts billed.

### 9.5 Salary increases

Refer to paragraph 9.2



## Section 10 - Overview of budget funding

### 10.1 Medium-term outlook: operating revenue

Tariff setting plays a major role in ensuring desired levels of revenue. Correct and accurate tariffs are imperative in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the delivery of goods and services such as water, electricity, sanitation and solid waste removal. Apart from the services, other revenue i.e., operating grants, building plan fees, licenses and permits, fines etc. are applicable. The rates and taxes will then be the shortfall in revenue, after all the revenue resources have been determined, and will reflect the balancing number.

The proposed tariff increases for the 2016/17 MTREF on the different revenue categories are:

- Property rates - 7.9 %
- Electricity - Between 6% and 8% (to be determine by NERSA)
- Water - 6 %
- Refuse Removal - 7.5 %
- Sewerage - 7.5 %

The tables below provide detail investment information and investment particulars by maturity.



**Table SA15 – Detail Investment Information**

WC034 Swellendam - Supporting Table SA15 Investment particulars by type

| WC034 Swendamm - Supporting Table SA15 Investment particulars by type |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Investment type   | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Parent municipality   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Securities - National Government                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Listed Corporate Bonds  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Deposits - Bank   |     | 1 127           | 1 923           | 36 659          | 900                  | 900             | 900                | 5 000   | 5 000                  | 5 000                  |
| Deposits - Public Investment Commissioners                            |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Deposits - Corporation for Public Deposits                            |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Bankers Acceptance Certificates                                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Negotiable Certificates of Deposit - Banks                            |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Guaranteed Endowment Policies (sinking)                               |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Repurchase Agreements - Banks   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Municipal Bonds   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Municipality sub-total  | 1   | 1 127           | 1 923           | 36 659          | 900                  | 900             | 900                | 5 000   | 5 000                  | 5 000                  |
| Entities  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Securities - National Government                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Listed Corporate Bonds  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Deposits - Bank   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Deposits - Public Investment Commissioners                            |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Deposits - Corporation for Public Deposits                            |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Bankers Acceptance Certificates                                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Negotiable Certificates of Deposit - Banks                            |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Guaranteed Endowment Policies (sinking)                               |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Repurchase Agreements - Banks   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Entities sub-total  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Consolidated total:   |     | 1 127           | 1 923           | 36 659          | 900                  | 900             | 900                | 5 000   | 5 000                  | 5 000                  |

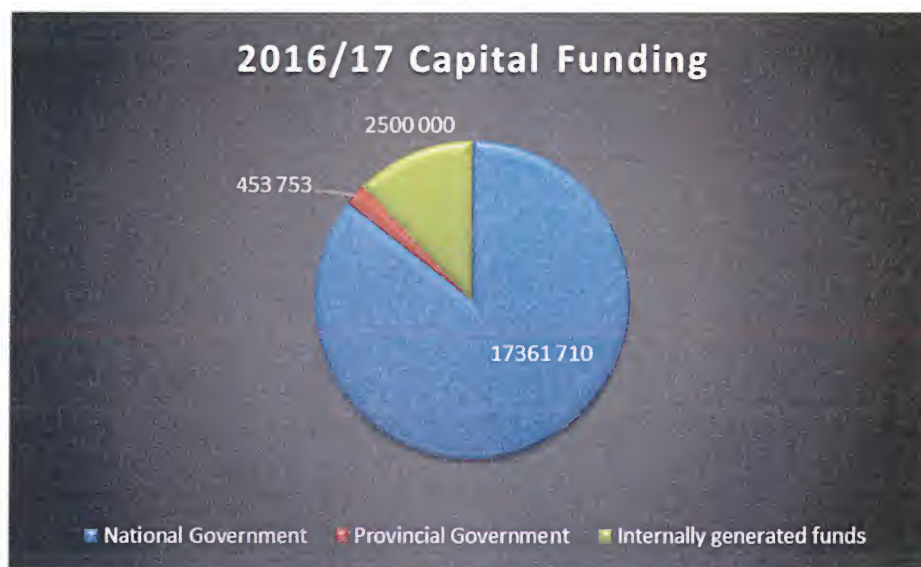
**Table SA16 – Investment particulars by maturity**

Not Applicable



## 10.2 Medium-term outlook: capital revenue

The funding composition of the 2016/17 is graphically represented as follows:



**Figure 6 - Sources of capital revenue for the 2016/17 financial year**

Capital grants and receipts equates to 87.70% of the total funding source which represents R17.815 million for the 2016/17 financial year.

## Section 11 - Councilor and employee benefits

Table SA22 - Summary of councilor and staff benefits

WC034 Swellendam - Supporting Table SA22 Summary councilor and staff benefits

| Summary of Employee and Councillor remuneration<br>R thousand | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
|   |     | A               | B               | C               | D                    | E               | F                  | G   | H                      | I                      |
| <b>Councillors (Political Office Bearers plus Other)</b>      | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                      |     | 3 298           | 3 399           | 3 773           | 3 773                | 3 773           | 3 773              | 5 166   | 5 014                  | 5 315                  |
| Pension and UIF Contributions                                 |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Medical Aid Contributions                                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Motor Vehicle Allowance                                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Cellphone Allowance   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Housing Allowances  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other benefits and allowances                                 |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Sub Total - Councillors</b>                                |     | 3 298           | 3 399           | 3 773           | 3 773                | 3 773           | 3 773              | 5 166   | 5 014                  | 5 315                  |
| % increase  | 4   |                 | 3.0%            | 11.0%           | -                    | -               | -                  | 36.9%   | (2.9%)                 | 6.0%                   |
| <b>Senior Managers of the Municipality</b>                    | 2   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                      |     | 2 239           | 3 063           | 3 906           | 5 267                | 5 267           | 5 267              | 5 583   | 5 918                  | 6 273                  |
| Pension and UIF Contributions                                 |     | 420             | 407             | 664             | -                    | -               | -                  | -   | -                      | -                      |
| Medical Aid Contributions                                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Overtime  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Performance Bonus   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Motor Vehicle Allowance                                       | 3   | 428             | 272             | 397             | -                    | -               | -                  | -   | -                      | -                      |
| Cellphone Allowance   | 3   | -               | 16              | 49              | -                    | -               | -                  | -   | -                      | -                      |
| Housing Allowances  | 3   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other benefits and allowances                                 | 3   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Payments in lieu of leave                                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Long service awards   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Post-retirement benefit obligations                           | 6   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Sub Total - Senior Managers of Municipality</b>            |     | 3 086           | 3 758           | 5 016           | 5 267                | 5 267           | 5 267              | 5 583   | 5 918                  | 6 273                  |
| % increase  | 4   |                 | 21.8%           | 33.5%           | 5.0%                 | -               | -                  | 6.0%  | 6.0%                   | 6.0%                   |
| <b>Other Municipal Staff</b>                                  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                      |     | 29 391          | 32 474          | 35 134          | 39 418               | 38 803          | 38 803             | 43 681  | 46 281                 | 49 047                 |
| Pension and UIF Contributions                                 |     | 7 385           | 7 920           | 8 482           | 7 111                | 7 121           | 7 121              | 7 664   | 8 124                  | 8 611                  |
| Medical Aid Contributions                                     |     | -               | -               | -               | 4 407                | 5 302           | 5 302              | 4 853   | 5 076                  | 5 431                  |
| Overtime  |     | 2 395           | 2 502           | 2 571           | 2 353                | 2 665           | 2 665              | 2 605   | 2 762                  | 2 954                  |
| Performance Bonus   |     | -               | 522             | 565             | -                    | -               | -                  | -   | -                      | -                      |
| Motor Vehicle Allowance                                       | 3   | 3 212           | 3 591           | 3 619           | 2 752                | 2 646           | 2 646              | 2 660   | 2 660                  | 2 660                  |
| Cellphone Allowance   | 3   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Housing Allowances  | 3   | 233             | 213             | 243             | 547                  | 528             | 528                | 528   | 528                    | 528                    |
| Other benefits and allowances                                 | 3   | 3 155           | 3 462           | 2 945           | 6 718                | 6 741           | 6 741              | 6 492   | 6 924                  | 7 316                  |
| Payments in lieu of leave                                     |     | 17              | -               | -               | 813                  | 813             | 813                | 870   | 922                    | 987                    |
| Long service awards   |     | 201             | 286             | 171             | 161                  | 163             | 163                | 637   | 676                    | 716                    |
| Post-retirement benefit obligations                           | 6   | 897             | 1 050           | 2 843           | 836                  | -               | -                  | 894   | 948                    | 1 005                  |
| <b>Sub Total - Other Municipal Staff</b>                      |     | 46 886          | 52 018          | 56 572          | 65 116               | 64 783          | 64 783             | 70 885  | 74 900                 | 79 255                 |
| % increase  | 4   |                 | 10.9%           | 8.8%            | 15.1%                | (0.5%)          | -                  | 9.4%  | 5.7%                   | 5.8%                   |
| <b>Total Parent Municipality</b>                              |     | 53 270          | 59 175          | 65 360          | 74 156               | 73 822          | 73 822             | 81 634  | 85 832                 | 90 843                 |
|   |     |                 | 11.1%           | 10.5%           | 13.5%                | (0.5%)          | -                  | 10.6%   | 5.1%                   | 5.8%                   |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>                |     | 53 270          | 59 175          | 65 360          | 74 156               | 73 822          | 73 822             | 81 634  | 85 832                 | 90 843                 |
| % increase  | 4   |                 | 11.1%           | 10.5%           | 13.5%                | (0.5%)          | -                  | 10.6%   | 5.1%                   | 5.8%                   |
| <b>TOTAL MANAGERS AND STAFF</b>                               | 5,7 | 49 971          | 55 776          | 61 588          | 70 384               | 70 050          | 70 050             | 76 468  | 80 818                 | 85 528                 |

Swellendam Munisipaliteit

31 MAY 2016

Swellendam Municipality



**Section 12 - Monthly targets for revenue, expenditure and cash flow**  
**Table SA25 - Budgeted monthly revenue and expenditure**



WC034 Swellendam - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description  | Ref      | Budget Year 2016/17 |                |                |               |               |                |                |                |                |                |                |                | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|----------|---------------------|----------------|----------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|
|  |          | July                | August         | Sept.          | October       | November      | December       | January        | February       | March          | April          | May            | June           | Budget Year 2016/17                           | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>Revenue By Source</b>   |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| Property rates   |          | 34 245              | (3 246)        | (282)          | (76)          | (163)         | 1              | (0)            | (109)          | 372            | 372            | 372            | 372            | 31 859  | 34 408                 | 36 970                 |
| Property rates - penalties & collection charges                      |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| Service charges - electricity revenue                                |          | 5 991               | 5 096          | 5 217          | 5 438         | 4 778         | 3 587          | 4 462          | 5 235          | 5 535          | 5 535          | 5 535          | 5 535          | 61 944  | 66 900                 | 72 252                 |
| Service charges - water revenue                                      |          | 1 240               | 693            | 897            | 969           | 976           | 1 109          | 1 259          | 1 238          | 746            | 746            | 746            | 746            | 11 364  | 12 273                 | 13 255                 |
| Service charges - sanitation revenue                                 |          | 1 629               | 985            | 1 130          | 1 243         | 1 051         | 1 194          | 1 087          | 1 173          | 1 183          | 1 183          | 1 183          | 1 183          | 14 222  | 15 360                 | 16 588                 |
| Service charges - refuse revenue                                     |          | 966                 | 624            | 704            | 763           | 649           | 721            | 653            | 717            | 798            | 798            | 798            | 798            | 8 990   | 9 709                  | 10 486                 |
| Service charges - other  |          | 0                   | 1              | 0              | 2             | 2             | 5              | 29             | 27             | (2)            | (2)            | (2)            | (2)            | 60  | 65                     | 70                     |
| Rental of facilities and equipment                                   |          | 78                  | 89             | 139            | 89            | 100           | 107            | 181            | 186            | 55             | 55             | 55             | 55             | 1 190   | 1 273                  | 1 362                  |
| Interest earned - external investments                               |          | 126                 | 144            | 145            | 146           | 186           | 198            | 149            | 165            | 136            | 136            | 136            | 136            | 1 800   | 1 944                  | 2 100                  |
| Interest earned - outstanding debtors                                |          | 181                 | 189            | 173            | 160           | 148           | 182            | 182            | 169            | 191            | 191            | 191            | 191            | 2 150   | 2 322                  | 2 508                  |
| Dividends received   |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| Fines  |          | 457                 | 530            | 554            | 631           | 640           | 620            | 570            | 613            | 4 962          | 4 962          | 4 962          | 4 962          | 24 464  | 24 316                 | 24 904                 |
| Licences and permits   |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| Agency services  |          | 159                 | 162            | 233            | 181           | 209           | 259            | 241            | 221            | 186            | 186            | 186            | 186            | 2 410   | 2 603                  | 2 811                  |
| Transfers recognised - operational                                   |          | 9 619               | 897            | 3 725          | 739           | 11 294        | 3 352          | 1 562          | 525            | 4 308          | 4 308          | 4 308          | 4 308          | 48 943  | 51 411                 | 55 537                 |
| Other revenue  |          | 146                 | 188            | 187            | 149           | 196           | 59             | 116            | 175            | 124            | 124            | 124            | 124            | 1 710   | 1 831                  | 1 960                  |
| Gains on disposal of PPE   |          |                     |                |                | 3 005         | 312           |                |                |                | (329)          | (329)          | (329)          | (329)          | 2 000   | 1 000                  | 1 000                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |          | <b>54 836</b>       | <b>6 354</b>   | <b>12 821</b>  | <b>13 439</b> | <b>20 379</b> | <b>11 396</b>  | <b>10 492</b>  | <b>10 335</b>  | <b>18 264</b>  | <b>18 264</b>  | <b>18 264</b>  | <b>18 264</b>  | <b>213 106</b>                                | <b>225 414</b>         | <b>241 804</b>         |
| <b>Expenditure By Type</b>   |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| Employee related costs   |          | 4 761               | 4 784          | 5 875          | 5 229         | 5 182         | 8 273          | 5 157          | 5 110          | 8 024          | 8 024          | 8 024          | 8 024          | 76 468  | 80 818                 | 85 528                 |
| Remuneration of councillors  |          | 307                 | 303            | 304            | 309           | 307           | 307            | 304            | 435            | 647            | 647            | 647            | 647            | 5 166   | 5 014                  | 5 315                  |
| Debt impairment  |          |                     |                |                |               |               |                |                |                | 5 000          | 5 000          | 5 000          | 5 000          | 20 000  | 20 000                 | 20 000                 |
| Depreciation & asset impairment                                      |          |                     |                | 2 256          |               |               | 2 262          |                |                | 1 192          | 1 192          | 1 192          | 1 192          | 9 288   | 9 608                  | 9 830                  |
| Finance charges  |          | 317                 |                | 1 417          |               |               | 501            | 310            |                | 962            | 962            | 962            | 962            | 6 393   | 6 471                  | 6 553                  |
| Bulk purchases   |          | 687                 | 6 078          | 5 383          | 3 482         | 3 587         | 3 501          | 3 383          | 3 425          | 5 176          | 5 176          | 5 176          | 5 176          | 50 229  | 53 730                 | 57 475                 |
| Other materials  |          | 39                  | 43             | 30             | 125           | 48            | 205            | 104            | 168            | 90             | 90             | 90             | 90             | 1 123   | 1 190                  | 1 261                  |
| Contracted services  |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| Transfers and grants   |          |                     |                |                | 87            |               |                | 378            |                | 183            | 183            | 183            | 183            | 1 490   | 1 463                  | 1 483                  |
| Other expenditure  |          | 1 989               | 2 539          | 6 347          | 5 003         | 6 816         | 6 072          | 3 598          | 2 305          | 5 575          | 5 575          | 5 575          | 5 575          | 56 958  | 60 558                 | 64 409                 |
| Loss on disposal of PPE  |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| <b>Total Expenditure</b>   |          | <b>8 099</b>        | <b>13 747</b>  | <b>21 906</b>  | <b>14 236</b> | <b>15 941</b> | <b>21 121</b>  | <b>13 225</b>  | <b>11 443</b>  | <b>26 850</b>  | <b>26 850</b>  | <b>26 850</b>  | <b>26 850</b>  | <b>227 116</b>                                | <b>238 851</b>         | <b>251 855</b>         |
| <b>Surplus/(Deficit)</b>   |          | <b>46 737</b>       | <b>(7 393)</b> | <b>(9 085)</b> | <b>(797)</b>  | <b>4 438</b>  | <b>(9 725)</b> | <b>(2 732)</b> | <b>(1 108)</b> | <b>(8 586)</b> | <b>(8 586)</b> | <b>(8 586)</b> | <b>(8 586)</b> | <b>(14 010)</b>                               | <b>(13 437)</b>        | <b>(10 050)</b>        |
| Transfers recognised - capital                                       |          |                     |                |                | 424           | 928           | 3 651          | 184            | 1 298          | 2 225          | 2 225          | 2 225          | 2 225          | 17 815  | 11 857                 | 13 980                 |
| Contributions recognised - capital                                   |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| Contributed assets   |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |          | <b>46 737</b>       | <b>(7 393)</b> | <b>(8 660)</b> | <b>1 634</b>  | <b>5 366</b>  | <b>(6 074)</b> | <b>(2 549)</b> | <b>190</b>     | <b>(6 361)</b> | <b>(6 361)</b> | <b>(6 361)</b> | <b>(6 361)</b> | <b>3 806</b>                                  | <b>(1 580)</b>         | <b>3 929</b>           |
| Taxation   |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| Attributable to municipalities                                       |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| Share of surplus/ (deficit) of associate                             |          |                     |                |                |               |               |                |                |                |                |                |                |                |   |                        |                        |
| <b>Surplus/(Deficit)</b>   | <b>1</b> | <b>46 737</b>       | <b>(7 393)</b> | <b>(8 660)</b> | <b>1 634</b>  | <b>5 366</b>  | <b>(6 074)</b> | <b>(2 549)</b> | <b>190</b>     | <b>(6 361)</b> | <b>(6 361)</b> | <b>(6 361)</b> | <b>(6 361)</b> | <b>3 806</b>                                  | <b>(1 580)</b>         | <b>3 929</b>           |

## Table SA26 - Budgeted monthly revenue and expenditure (municipal vote)

WC034 Swellendam - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| Description                                   | Ref    | Budget Year 2016/17 |           |         |         |          |          |         |          |          |          |          |          | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|--------|---------------------|-----------|---------|---------|----------|----------|---------|----------|----------|----------|----------|----------|---|------------------------|------------------------|
|   |        | July                | August    | Sept.   | October | November | December | January | February | March    | April    | May      | June     | Budget Year 2016/17                           | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>Revenue by Vote</b>                        |        |                     |           |         |         |          |          |         |          |          |          |          |          |   |                        |                        |
| Vote 1 - Municipal Manager                    | 3      | 43 366              | 3 (2 933) | 3 (167) | 3 2 981 | 3 7 746  | 3 33     | 1 70    | 2 (8)    | 35 2 001 | 35 2 001 | 35 2 001 | 35 2 001 | 161 59 092                                    | 91 62 866              | 97 67 782              |
| Vote 2 - Corporate Services                   | 320    | 546                 | 546       | 697     | 425     | 388      | 426      | 330     | 354      | 646      | 646      | 646      | 646      | 6 073   | 6 814                  | 8 123                  |
| Vote 3 - Finance Service                      | 9 448  | 6 925               | 8 090     | 10 524  | 8 204   | 9 911    | 9 911    | 7 215   | 9 244    | 9 928    | 9 928    | 9 928    | 9 928    | 109 272                                       | 108 772                | 118 786                |
| Vote 4 - Engineers Service                    | 1 700  | 1 812               | 4 621     | 1 936   | 4 965   | 4 674    | 3 059    | 2 040   | 7 879    | 7 879    | 7 879    | 7 879    | 7 879    | 56 323  | 58 929                 | 60 996                 |
| Vote 5 - Community Services                   | 54 836 | 6 354               | 13 245    | 15 869  | 21 307  | 15 046   | 10 676   | 11 632  | 20 489   | 20 489   | 20 489   | 20 489   | 20 489   | 230 921                                       | 237 272                | 255 784                |
| <b>Total Revenue by Vote</b>                  |        |                     |           |         |         |          |          |         |          |          |          |          |          |   |                        |                        |
| <b>Expenditure by Vote to be appropriated</b> |        |                     |           |         |         |          |          |         |          |          |          |          |          |   |                        |                        |
| Vote 1 - Municipal Manager                    | 314    | 334                 | 650       | 433     | 337     | 329      | 673      | 331     | 742      | 742      | 742      | 742      | 742      | 6 369   | 6 611                  | 6 930                  |
| Vote 2 - Corporate Services                   | 2 153  | 1 207               | 2 825     | 1 383   | 1 237   | 2 061    | 1 706    | 1 481   | 3 845    | 3 845    | 3 845    | 3 845    | 3 845    | 29 435  | 30 341                 | 31 796                 |
| Vote 3 - Finance Service                      | 1 149  | 1 636               | 2 637     | 2 524   | 2 363   | 2 280    | 1 461    | 1 348   | 2 127    | 2 127    | 2 127    | 2 127    | 2 127    | 23 915  | 25 247                 | 27 709                 |
| Vote 4 - Engineers Service                    | 2 790  | 8 442               | 10 279    | 7 040   | 6 393   | 9 516    | 6 046    | 5 972   | 10 573   | 10 573   | 10 573   | 10 573   | 10 573   | 98 770  | 103 895                | 110 308                |
| Vote 5 - Community Services                   | 1 682  | 2 128               | 5 515     | 2 856   | 5 612   | 6 925    | 3 338    | 2 309   | 9 563    | 9 563    | 9 563    | 9 563    | 9 563    | 68 627  | 72 758                 | 75 112                 |
| <b>Total Expenditure by Vote</b>              | 8 099  | 13 747              | 21 906    | 14 236  | 15 941  | 21 121   | 13 225   | 11 443  | 26 850   | 26 850   | 26 850   | 26 850   | 26 850   | 227 116                                       | 238 851                | 251 855                |
| <b>Surplus/(Deficit) before assoc.</b>        | 46 737 | (7 393)             | (8 660)   | 1 634   | 5 366   | (6 074)  | (2 549)  | 190     | (6 361)  | (6 361)  | (6 361)  | (6 361)  | (6 361)  | 3 806   | (1 580)                | 3 929                  |
| Tax abon                                      | -      | -                   | -         | -       | -       | -        | -        | -       | -        | -        | -        | -        | -        | -   | -                      | -                      |
| Attributable to minorities                    | -      | -                   | -         | -       | -       | -        | -        | -       | -        | -        | -        | -        | -        | -   | -                      | -                      |
| Share of surplus/ (deficit) of associate      | -      | -                   | -         | -       | -       | -        | -        | -       | -        | -        | -        | -        | -        | -   | -                      | -                      |
| <b>Surplus/(Deficit)</b>                      | 1      | 46 737              | (7 393)   | (8 660) | 1 634   | 5 366    | (6 074)  | (2 549) | 190      | (6 361)  | (6 361)  | (6 361)  | (6 361)  | 3 806   | (1 580)                | 3 929                  |

## Table SA27 - Budgeted monthly revenue and expenditure (standard classification)

Swellendam Munisipaliteit

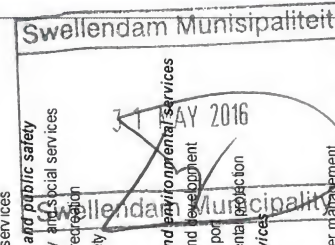
31 MAY 2016

Swellendam Municipality



WC034 Swellendam - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

| Ref | Description                                | Budget Year 2016/17 |                |                |               |               |                |                |               |                |                |                |                | Medium Term Revenue and Expenditure Framework |                        |                        |
|-----|--|---------------------|----------------|----------------|---------------|---------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|
|     |  | July                | August         | Sept.          | October       | November      | December       | January        | February      | March          | April          | May            | June           | Budget Year 2016/17                           | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
|     | <b>Revenue - Standard</b>                  |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | <b>Governance and administration</b>       |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | Ex ecutive and council                     | 44 127              | (2 469)        | 621            | 3 569         | 8 342         | 527            | 442            | 382           | 2 337          | 2 337          | 2 337          | 2 337          | 64 887  | 69 099                 | 75 495                 |
|     | Budget and treasury office                 | 43 713              | (3 207)        | (265)          | 2 975         | 7 797         | 3              | 1              | (93)          | 1 775          | 1 775          | 1 775          | 1 775          | 58 025  | 61 648                 | 66 484                 |
|     | Corporate services                         | -                   | -              | -              | -             | -             | -              | -              | -             | 1 518          | 1 518          | 1 518          | 1 518          | 6 073   | 6 614                  | 8 123                  |
|     | <b>Community and public safety</b>         |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | Community and social services              | 141                 | 615            | 3 267          | 412           | 3 557         | 3 188          | 1 702          | 565           | (1 800)        | (1 800)        | (1 800)        | 12 660         | 20 705  | 22 565                 | 23 078                 |
|     | Sport and recreation                       | 139                 | 615            | 3 266          | 412           | 3 557         | 3 188          | 1 702          | 565           | (1 800)        | (1 800)        | (1 800)        | (1 800)        | 6 242   | 6 006                  | 6 384                  |
|     | Public safety                              | 2                   | -              | 0              | 0             | 0             | -              | -              | 1             | (0)            | (0)            | (0)            | (0)            | 3   | 3                      | 3                      |
|     | Housing                                    | -                   | -              | -              | -             | -             | -              | -              | -             | -              | -              | -              | -              | -   | -                      | -                      |
|     | Health                                     | -                   | -              | -              | -             | -             | -              | -              | -             | -              | -              | -              | -              | 14 460  | 16 555                 | 16 690                 |
|     | <b>Economic and environmental services</b> |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | Planning and development                   | 738                 | 803            | 1 381          | 2 134         | 1 876         | 3 358          | 1 054          | 2 219         | 8 287          | 8 287          | 8 287          | 8 287          | 46 709  | 39 269                 | 40 525                 |
|     | Road transport                             | 20                  | 18             | 17             | 21            | 21            | 5              | 18             | 27            | 17             | 17             | 17             | 17             | 216   | 233                    | 252                    |
|     | Environmental protection                   | 718                 | 785            | 1 364          | 2 113         | 1 855         | 3 352          | 1 036          | 2 192         | 8 269          | 8 269          | 8 269          | 8 269          | 46 493  | 39 036                 | 40 273                 |
|     | <b>Trading services</b>                    |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | Electricity                                | 9 830               | 7 404          | 7 977          | 9 754         | 7 532         | 7 974          | 7 478          | 8 466         | 8 051          | 8 051          | 8 051          | 8 051          | 98 620  | 106 339                | 116 687                |
|     | Water                                      | 5 995               | 5 103          | 5 237          | 6 724         | 4 817         | 4 852          | 4 473          | 5 301         | 5 372          | 5 372          | 5 372          | 5 372          | 63 991  | 68 991                 | 76 307                 |
|     | Waste water management                     | 1 240               | 693            | 900            | 987           | 992           | 1 145          | 1 262          | 1 253         | 733            | 733            | 733            | 733            | 11 403  | 12 305                 | 13 289                 |
|     | Waste management                           | 1 629               | 985            | 1 134          | 1 266         | 1 071         | 1 233          | 1 089          | 1 187         | 1 161          | 1 161          | 1 161          | 1 161          | 14 236  | 15 375                 | 16 605                 |
|     | Other                                      | 966                 | 624            | 706            | 777           | 652           | 745            | 654            | 726           | 785            | 785            | 785            | 785            | 8 990   | 9 709                  | 10 486                 |
|     | <b>Total Revenue - Standard</b>            | <b>54 836</b>       | <b>6 354</b>   | <b>13 245</b>  | <b>15 869</b> | <b>21 307</b> | <b>15 046</b>  | <b>10 676</b>  | <b>11 632</b> | <b>16 874</b>  | <b>16 874</b>  | <b>16 874</b>  | <b>31 334</b>  | <b>230 921</b>                                | <b>237 272</b>         | <b>255 784</b>         |
|     | <b>Expenditure - Standard</b>              |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | <b>Governance and administration</b>       |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | Ex ecutive and council                     | 3 444               | 3 022          | 5 586          | 4 135         | 3 685         | 4 358          | 3 344          | 2 877         | 6 200          | 6 200          | 6 200          | 6 200          | 55 250  | 57 781                 | 61 829                 |
|     | Budget and treasury office                 | 1 878               | 868            | 2 375          | 1 064         | 887           | 1 379          | 1 444          | 959           | 2 812          | 2 812          | 2 812          | 2 812          | 22 101  | 22 784                 | 23 863                 |
|     | Corporate services                         | -                   | -              | -              | -             | -             | -              | -              | -             | 5 979          | 5 979          | 5 979          | 5 979          | 23 915  | 25 247                 | 27 709                 |
|     | <b>Community and public safety</b>         |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | Community and social services              | 1 566               | 2 154          | 3 211          | 3 071         | 2 798         | 2 979          | 1 900          | 1 917         | (2 590)        | (2 590)        | (2 590)        | (2 590)        | 9 235   | 9 750                  | 10 258                 |
|     | Sport and recreation                       | 1 054               | 1 299          | 4 457          | 1 735         | 4 679         | 5 209          | 2 182          | 1 374         | 1 03           | 1 03           | 1 03           | 1 03           | 36 860  | 40 192                 | 41 702                 |
|     | Public safety                              | 1 032               | 1 103          | 4 264          | 1 585         | 4 504         | 5 080          | 2 068          | 1 258         | (109)          | (109)          | (109)          | (109)          | 20 458  | 21 582                 | 22 836                 |
|     | Housing                                    | 2                   | 6              | 25             | 21            | 12            | 23             | 11             | 12            | 24             | 24             | 24             | 24             | 209   | 221                    | 233                    |
|     | Health                                     | 21                  | 190            | 167            | 129           | 163           | 106            | 103            | 104           | 188            | 188            | 188            | 188            | 1 734   | 1 834                  | 1 943                  |
|     | <b>Economic and environmental services</b> |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | Planning and development                   | 1 424               | 1 667          | 2 947          | 2 544         | 2 133         | 3 807          | 1 806          | 1 730         | 8 158          | 8 158          | 8 158          | 8 158          | 50 691  | 51 290                 | 53 112                 |
|     | Road transport                             | 153                 | 154            | 180            | 164           | 176           | 237            | 199            | 270           | 425            | 425            | 425            | 425            | 3 232   | 3 152                  | 3 315                  |
|     | Environmental protection                   | 1 272               | 1 513          | 2 767          | 2 379         | 1 957         | 3 570          | 1 607          | 1 460         | 7 734          | 7 734          | 7 734          | 7 734          | 47 460  | 48 137                 | 49 798                 |
|     | <b>Trading services</b>                    |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | Electricity                                | 2 176               | 7 759          | 8 622          | 5 821         | 5 444         | 7 746          | 5 600          | 5 461         | 8 627          | 8 627          | 8 627          | 8 627          | 83 136  | 88 457                 | 94 078                 |
|     | Water                                      | 1 136               | 6 382          | 6 654          | 4 073         | 4 126         | 5 059          | 4 017          | 4 010         | 6 072          | 6 072          | 6 072          | 6 072          | 59 747  | 63 698                 | 67 944                 |
|     | Waste water management                     | 472                 | 545            | 952            | 703           | 500           | 1 289          | 685            | 708           | 1 045          | 1 045          | 1 045          | 1 045          | 10 034  | 10 470                 | 11 055                 |
|     | Waste management                           | 378                 | 434            | 593            | 527           | 531           | 802            | 384            | 424           | 634            | 634            | 634            | 634            | 6 609   | 7 157                  | 7 545                  |
|     | Other                                      | 190                 | 397            | 422            | 517           | 286           | 596            | 514            | 318           | 876            | 876            | 876            | 876            | 6 745   | 7 131                  | 7 535                  |
|     | <b>Total Expenditure - Standard</b>        | <b>8 099</b>        | <b>13 747</b>  | <b>21 906</b>  | <b>14 236</b> | <b>15 941</b> | <b>21 121</b>  | <b>13 225</b>  | <b>11 443</b> | <b>23 235</b>  | <b>23 235</b>  | <b>23 235</b>  | <b>37 695</b>  | <b>227 116</b>                                | <b>238 851</b>         | <b>251 855</b>         |
|     | <b>Surplus/(Deficit) before assoc.</b>     | <b>46 737</b>       | <b>(7 393)</b> | <b>(8 660)</b> | <b>1 634</b>  | <b>5 366</b>  | <b>(6 074)</b> | <b>(2 549)</b> | <b>190</b>    | <b>(6 361)</b> | <b>(6 361)</b> | <b>(6 361)</b> | <b>(6 361)</b> | <b>3 806</b>                                  | <b>(1 580)</b>         | <b>3 929</b>           |
|     | Share of surplus/ (deficit) of associate   |                     |                |                |               |               |                |                |               |                |                |                |                |   |                        |                        |
|     | <b>Surplus/(Deficit)</b>                   | <b>1</b>            | <b>(7 393)</b> | <b>(8 660)</b> | <b>1 634</b>  | <b>5 366</b>  | <b>(6 074)</b> | <b>(2 549)</b> | <b>190</b>    | <b>(6 361)</b> | <b>(6 361)</b> | <b>(6 361)</b> | <b>(6 361)</b> | <b>3 806</b>                                  | <b>(1 580)</b>         | <b>3 929</b>           |



## Table SA28 - Budgeted monthly capital expenditure (municipal vote)

WC034 Swellendam - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

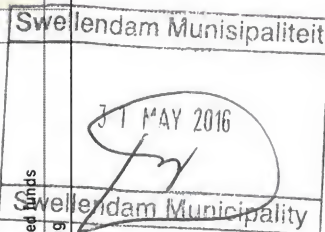
| Description                                       | Ref      | Budget Year 2016/17 |        |       |         |       |       |         |       |       |       |       |       | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|----------|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|---|------------------------|------------------------|
|   |          | July                | August | Sept. | October | Nov.  | Dec.  | January | Feb.  | March | April | May   | June  | Budget Year 2016/17                           | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| <b>Multi-year expenditure to be appropriated</b>  | <b>1</b> |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
| Vote 1 - Municipal Manager                        |          | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
| Vote 2 - Corporate Services                       |          | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
| Vote 3 - Finance Service                          |          | -                   | -      | 5     | 27      | 10    | 41    | 2       | 15    | 25    | 25    | 25    | 25    | 200   | -                      | -                      |
| Vote 4 - Engineers Service                        |          | -                   | -      | 110   | 629     | 240   | 945   | 48      | 336   | 576   | 576   | 576   | 576   | 4 609   | 3 198                  | 2 400                  |
| Vote 5 - Community Services                       |          | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | 1 050                  | -                      |
| <b>Capital multi-year expenditure sub-total</b>   | <b>2</b> | -                   | -      | 115   | 656     | 250   | 985   | 50      | 350   | 601   | 601   | 601   | 601   | 4 809   | 4 248                  | 2 400                  |
| <b>Single-year expenditure to be appropriated</b> |          |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
| Vote 1 - Municipal Manager                        |          | -                   | -      | 1     | 7       | 3     | 10    | 1       | 4     | 6     | 6     | 6     | 6     | 50  | -                      | -                      |
| Vote 2 - Corporate Services                       |          | -                   | -      | 3     | 14      | 5     | 22    | 1       | 8     | 13    | 13    | 13    | 13    | 105   | -                      | -                      |
| Vote 3 - Finance Service                          |          | -                   | -      | 3     | 14      | 5     | 22    | 1       | 8     | 13    | 13    | 13    | 13    | 105   | 100                    | 200                    |
| Vote 4 - Engineers Service                        |          | -                   | -      | 198   | 1 133   | 432   | 1 702 | 86      | 605   | 1 037 | 1 037 | 1 037 | 1 037 | 8 305   | 9 458                  | 12 111                 |
| Vote 5 - Community Services                       |          | -                   | -      | 165   | 947     | 361   | 1 422 | 72      | 506   | 867   | 867   | 867   | 867   | 6 941   | 1 351                  | 2 318                  |
| <b>Capital single-year expenditure sub-total</b>  | <b>2</b> | -                   | -      | 369   | 2 116   | 807   | 3 178 | 160     | 1 129 | 1 937 | 1 937 | 1 937 | 1 937 | 15 506  | 10 909                 | 14 630                 |
| <b>Total Capital Expenditure</b>                  | <b>2</b> | -                   | -      | 484   | 2 772   | 1 058 | 4 163 | 209     | 1 480 | 2 538 | 2 538 | 2 538 | 2 538 | 20 315  | 15 157                 | 17 030                 |



Table SA29 - Budgeted monthly capital expenditure (standard classification)

WC034 Swellendam - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

| R thousand        | Description                                 | Ref | Budget Year 2016/17 |        |       |         |       |       |         |       |       |       |       |       | Medium Term Revenue and Expenditure Framework |                        |                        |
|-------------------|---|-----|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|---|------------------------|------------------------|
|                   |   |     | July                | August | Sept. | October | Nov.  | Dec.  | January | Feb.  | March | April | May   | June  | Budget Year 2016/17                           | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| 1                 | <b>Capital Expenditure - Standard</b>       |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|                   | <i>Governance and administration</i>        |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|                   | Executive and council                       |     | -                   | -      | 11    | 62      | 24    | 93    | 5       | 33    | 57    | 57    | 57    | 57    | 455   | 100                    | 200                    |
|                   | Budget and treasury office                  |     | -                   | -      | 3     | 14      | 5     | 22    | 1       | 8     | 13    | 13    | 13    | 13    | 105   | -                      | -                      |
|                   | Corporate services                          |     | -                   | -      | 7     | 42      | 16    | 63    | 3       | 22    | 38    | 38    | 38    | 38    | 305   | 100                    | 200                    |
|                   | <i>Community and public safety</i>          |     |                     |        | 1     | 6       | 2     | 9     | 0       | 3     | 6     | 6     | 6     | 6     | 45  | -                      | -                      |
|                   | Community and social services               |     | -                   | -      | 165   | 947     | 361   | 1 422 | 72      | 506   | 867   | 867   | 867   | 867   | 6 941   | 2 401                  | 2 318                  |
|                   | Sport and recreation                        |     | -                   | -      | 19    | 107     | 41    | 161   | 8       | 57    | 98    | 98    | 98    | 98    | 786   | -                      | -                      |
|                   | Public safety                               |     | -                   | -      | 147   | 840     | 321   | 1 261 | 63      | 448   | 769   | 769   | 769   | 769   | 6 155   | 2 401                  | 2 318                  |
|                   | Housing                                     |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|                   | Health                                      |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|                   | <i>Economic and environmental services</i>  |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|                   | Planning and development                    |     | -                   | -      | 118   | 679     | 259   | 1 020 | 51      | 362   | 622   | 622   | 622   | 622   | 4 976   | 1 150                  | 3 968                  |
|                   | Road transport                              |     | -                   | -      | 0     | 1       | 0     | 1     | 0       | 0     | 1     | 1     | 1     | 1     | 5   | -                      | -                      |
|                   | Environmental protection                    |     | -                   | -      | 118   | 678     | 259   | 1 019 | 51      | 362   | 621   | 621   | 621   | 621   | 4 971   | 1 150                  | 3 968                  |
|                   | <i>Trading services</i>                     |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|                   | Electricity                                 |     | -                   | -      | 189   | 1 084   | 414   | 1 628 | 82      | 579   | 992   | 992   | 992   | 992   | 7 943   | 11 506                 | 10 543                 |
|                   | Water                                       |     | -                   | -      | 42    | 239     | 91    | 360   | 18      | 128   | 219   | 219   | 219   | 219   | 1 754   | 2 754                  | 4 009                  |
|                   | Waste water management                      |     | -                   | -      | 139   | 794     | 303   | 1 192 | 60      | 424   | 727   | 727   | 727   | 727   | 5 818   | 1 698                  | 1 777                  |
|                   | Waste management                            |     | -                   | -      | 9     | 50      | 19    | 76    | 4       | 27    | 46    | 46    | 46    | 46    | 370   | -                      | 120                    |
|                   | <i>Other</i>                                |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | 7 053                  | 4 637                  |
| 2                 | <b>Total Capital Expenditure - Standard</b> |     | -                   | -      | 484   | 2 772   | 1 058 | 4 163 | 209     | 1 480 | 2 538 | 2 538 | 2 538 | 2 538 | 20 315  | 15 157                 | 17 030                 |
| <b>Funded by:</b> |   |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|                   | National Government                         |     | -                   | -      | 413   | 2 369   | 904   | 3 558 | 179     | 1 265 | 2 169 | 2 169 | 2 169 | 2 169 | 17 362  | 11 857                 | 13 980                 |
|                   | Provincial Government                       |     | -                   | -      | 11    | 62      | 24    | 93    | 5       | 33    | 57    | 57    | 57    | 57    | 454   | -                      | -                      |
|                   | District Municipality                       |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|                   | Other transfers and grants                  |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|                   | <b>Transfers recognised - capital</b>       |     | -                   | -      | 424   | 2 431   | 928   | 3 651 | 184     | 1 298 | 2 225 | 2 225 | 2 225 | 2 225 | 17 815  | 11 857                 | 13 980                 |
|                   | <b>Public contributions &amp; donations</b> |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|                   | <b>Borrowing</b>                            |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|                   | <b>Internally generated funds</b>           |     | -                   | -      | 60    | 341     | 130   | 512   | 26      | 182   | 312   | 312   | 312   | 312   | 2 500   | 3 300                  | 3 050                  |
|                   | <b>Total Capital Funding</b>                |     | -                   | -      | 484   | 2 772   | 1 058 | 4 163 | 209     | 1 480 | 2 538 | 2 538 | 2 538 | 2 538 | 20 315  | 15 157                 | 17 030                 |



### Section 13 - Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.



## Section 14 - Capital expenditure details

The following tables present details of the Municipality's capital expenditure program.



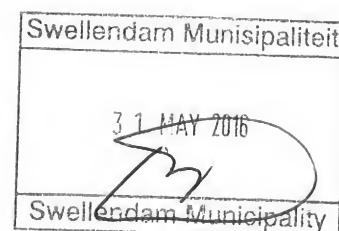
**Table SA 34a - Capital expenditure on new assets by asset class**

WC034 Swellendam - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description  |  | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand   |  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Capital expenditure on new assets by Asset Class/Sub-class |  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure   |  |     | 42 353          | 19 760          | 19 312          | 11 773               | 13 748          | 13 748             | 7 540   | 10 308                 | 13 661                 |
| Infrastructure - Road transport                            |  |     | -               | 1 974           | 1 545           | 1 814                | 4 492           | 4 492              | 4 587   | 1 000                  | 3 818                  |
| Roads, Pavements & Bridges                                 |  |     | -               | 1 974           | 1 325           | 1 814                | 4 492           | 4 492              | 4 587   | 1 000                  | 3 818                  |
| Storm water  |  |     | -               | -               | 220             | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Electricity                               |  |     | -               | 304             | 267             | 2 732                | 3 200           | 3 200              | 1 754   | 2 254                  | 3 509                  |
| Generation   |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Transmission & Reticulation                                |  |     | -               | 304             | 88              | 2 732                | 3 200           | 3 200              | 1 754   | 2 254                  | 3 509                  |
| Street Lighting  |  |     | -               | -               | 179             | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Water                                     |  |     | -               | 39              | 1 159           | 7 047                | 6 056           | 6 056              | 929   | -                      | 1 577                  |
| Dams & Reservoirs  |  |     | -               | 39              | 1 049           | 7 047                | 5 065           | 5 065              | 929   | -                      | 1 577                  |
| Water purification   |  |     | -               | -               | 110             | -                    | -               | -                  | -   | -                      | -                      |
| Reticulation   |  |     | -               | -               | -               | -                    | 991             | 991                | -   | -                      | -                      |
| Infrastructure - Sanitation                                |  |     | 42 353          | 17 443          | 16 341          | -                    | -               | -                  | 270   | 7 053                  | 4 757                  |
| Reticulation   |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Sewerage purification                                      |  |     | 42 353          | 17 443          | 16 341          | -                    | -               | -                  | 270   | 7 053                  | 4 757                  |
| Infrastructure - Other                                     |  |     | -               | -               | -               | 180                  | -               | -                  | -   | -                      | -                      |
| Waste Management   |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Transportation   |  | 2   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Gas  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |  | 3   | -               | -               | -               | 180                  | -               | -                  | -   | -                      | -                      |
| Community  |  |     | 63              | -               | 1 201           | 2 153                | 1 277           | 1 277              | 6 226   | 2 401                  | 2 318                  |
| Parks & gardens  |  |     | -               | -               | 38              | 400                  | 400             | 400                | 4   | -                      | -                      |
| Sportsfields & stadia                                      |  |     | -               | -               | -               | 876                  | -               | -                  | 6 155   | 2 401                  | 2 318                  |
| Swimming pools   |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Community halls  |  |     | 8               | -               | 181             | -                    | -               | -                  | 67  | -                      | -                      |
| Libraries  |  |     | 55              | -               | 598             | 877                  | 877             | 877                | -   | -                      | -                      |
| Recreational facilities                                    |  |     | -               | -               | 383             | -                    | -               | -                  | -   | -                      | -                      |
| Fire, safety & emergency                                   |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Security and policing                                      |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buses  |  | 7   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Clinics  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Museums & Art Galleries                                    |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Cemeteries   |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Social rental housing                                      |  | 8   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Heritage assets  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buildings  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |  | 9   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Investment properties                                      |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Housing development  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other assets   |  |     | 2 964           | 1 497           | 915             | 1 040                | 1 100           | 1 100              | 1 166   | 150                    | 250                    |
| General vehicles   |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Specialised vehicles                                       |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Plant & equipment  |  |     | 55              | 225             | 13              | 150                  | 210             | 210                | 150   | 150                    | 150                    |
| Computers - hardware/equipment                             |  |     | 99              | 440             | 631             | 825                  | 825             | 825                | 226   | -                      | -                      |
| Furniture and other office equipment                       |  |     | 632             | 443             | 25              | 65                   | 65              | 65                 | 5   | -                      | -                      |
| Abattoirs  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Markets  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Civic Land and Buildings                                   |  |     | -               | -               | 160             | -                    | -               | -                  | -   | -                      | -                      |
| Other Buildings  |  |     | 1 751           | 390             | -               | -                    | -               | -                  | 785   | -                      | 100                    |
| Other Land   |  |     | 427             | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Surplus Assets - (Investment or Inventory)                 |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |  |     | -               | -               | 87              | -                    | -               | -                  | -   | -                      | -                      |
| Agricultural assets  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biological assets  |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Intangibles  |  |     | -               | -               | 203             | -                    | -               | -                  | -   | -                      | -                      |
| Computers - software & programming                         |  |     | -               | -               | 203             | -                    | -               | -                  | -   | -                      | -                      |
| Other (list sub-class)                                     |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Total Capital Expenditure on new assets                    |  | 1   | 45 380          | 21 257          | 21 631          | 14 965               | 16 124          | 16 124             | 14 932  | 12 859                 | 16 230                 |

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**Table SA34c - Repairs and maintenance expenditure by asset class**

WC034 Swellendam - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description  | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Repairs and maintenance expenditure by Asset Class/Sub-class |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure   |     | 5 116           | 5 305           | 5 687           | 5 919                | 4 399           | 4 399              | 6 281   | 6 655                  | 7 042                  |
| Infrastructure - Road transport                              |     | 1 767           | 2 113           | 2 265           | 2 159                | 1 725           | 1 725              | 1 673   | 1 773                  | 1 879                  |
| Roads, Pavements & Bridges                                   |     | 1 767           | 2 113           | 2 265           | 2 159                | 1 725           | 1 725              | 1 673   | 1 773                  | 1 879                  |
| Storm water  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Electricity                                 |     | 818             | 777             | 833             | 1 389                | 1 374           | 1 374              | 1 321   | 1 397                  | 1 470                  |
| Generation   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Transmission & Reticulation                                  |     | 670             | 668             | 716             | 1 212                | 1 200           | 1 200              | 1 207   | 1 279                  | 1 347                  |
| Street Lighting  |     | 147             | 109             | 117             | 177                  | 174             | 174                | 114   | 117                    | 124                    |
| Infrastructure - Water                                       |     | 1 955           | 1 582           | 1 696           | 1 637                | 687             | 687                | 1 421   | 1 529                  | 1 621                  |
| Dams & Reservoirs  |     | 70              | 14              | 16              | 18                   | 18              | 18                 | 10  | 11                     | 11                     |
| Water purification   |     | 1 449           | 1 252           | 1 342           | 1 137                | 206             | 206                | 851   | 915                    | 971                    |
| Reticulation   |     | 436             | 315             | 338             | 482                  | 463             | 463                | 560   | 604                    | 639                    |
| Infrastructure - Sanitation                                  |     | 535             | 534             | 573             | 635                  | 531             | 531                | 882   | 913                    | 966                    |
| Reticulation   |     | 319             | 266             | 285             | 315                  | 269             | 269                | 300   | 297                    | 313                    |
| Sewerage purification  |     | 216             | 268             | 287             | 320                  | 262             | 262                | 582   | 616                    | 652                    |
| Infrastructure - Other                                       |     | 41              | 299             | 321             | 98                   | 83              | 83                 | 984   | 1 043                  | 1 106                  |
| Waste Management   |     | 41              | 299             | 321             | 98                   | 83              | 83                 | 984   | 1 043                  | 1 106                  |
| Transportation   | 2   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Gas  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  | 3   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Community  |     | 1 229           | 1 929           | 2 068           | 1 860                | 1 895           | 1 895              | 1 545   | 1 745                  | 1 842                  |
| Parks & gardens  |     | 494             | 735             | 788             | 630                  | 570             | 570                | 511   | 541                    | 571                    |
| Sportsfields & stadia  |     | -               | 0               | 0               | 1                    | -               | -                  | 1   | 1                      | 1                      |
| Swimming pools   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Community halls  |     | 117             | 107             | 115             | 149                  | 138             | 138                | 155   | 175                    | 185                    |
| Libraries  |     | 193             | 507             | 544             | 354                  | 283             | 283                | 286   | 306                    | 327                    |
| Recreational facilities                                      |     | 265             | 278             | 298             | 483                  | 472             | 472                | 341   | 462                    | 484                    |
| Fire, safety & emergency                                     |     | 94              | 169             | 181             | 125                  | 325             | 325                | 125   | 133                    | 140                    |
| Security and policing  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buses  | 7   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Clinics  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Museums & Art Galleries                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Cemeteries   | 8   | 66              | 133             | 142             | 118                  | 107             | 107                | 126   | 128                    | 135                    |
| Social rental housing  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Heritage assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Investment properties  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other assets   |     | 4 219           | 3 748           | 4 018           | 4 072                | 4 761           | 4 761              | 5 031   | 5 246                  | 5 531                  |
| General vehicles   | 10  | 861             | 954             | 1 023           | 1 249                | 1 494           | 1 494              | 1 584   | 1 678                  | 1 779                  |
| Specialised vehicles   |     | 329             | 239             | 256             | 350                  | 450             | 450                | 477   | 506                    | 536                    |
| Plant & equipment  |     | 567             | 548             | 588             | 374                  | 397             | 397                | 398   | 396                    | 417                    |
| Computers - hardware/equipment                               |     | 1 588           | 1 372           | 1 471           | 1 204                | 1 203           | 1 203              | 1 684   | 1 783                  | 1 887                  |
| Furniture and other office equipment                         |     | 41              | 21              | 23              | 106                  | 102             | 102                | 75  | 85                     | 88                     |
| Abattoirs  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Markets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Civic Land and Buildings                                     |     | 320             | 242             | 259             | 188                  | 697             | 697                | 221   | 230                    | 243                    |
| Other Buildings  |     | 329             | 136             | 146             | 344                  | 361             | 361                | 387   | 350                    | 353                    |
| Other Land   |     | 183             | 235             | 252             | 256                  | 56              | 56                 | 206   | 218                    | 230                    |
| Surplus Assets - (Investment or Inventory)                   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Agricultural assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biological assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Intangible assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Total Repairs and Maintenance Expenditure                    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Specialised vehicles   |     | 329             | 239             | 256             | 350                  | 450             | 450                | 477   | 506                    | 536                    |
| Refuse   |     | 329             | 239             | 256             | 350                  | 450             | 450                | 477   | 506                    | 536                    |
| Fire   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Conservancy  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Ambulances   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| R&M as a % of PPE  |     | 4.7%            | 4.8%            | 4.9%            | 5.0%                 | 4.6%            | 4.6%               | 5.2%  | 5.4%                   | 5.5%                   |
| R&M as % Operating Expenditure                               |     | 7.4%            | 5.6%            | 5.7%            | 5.5%                 | 5.1%            | 5.1%               | 5.7%  | 5.7%                   | 5.7%                   |

## Section 15 - Other supporting documents

Table SA1 - Supporting detail to budgeted financial performance

WC034 Swellendam - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description   | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| REVENUE ITEMS:  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Property rates  | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Property Rates  |     | 31 728          | 40 934          | 29 502          | 32 314               | 32 716          | 32 716             | 32 716            | 35 301  | 38 125                 | 40 985                 |
| less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) |     | 10 271          | 15 711          | 3 092           | 3 290                | 3 190           | 3 190              | 3 190             | 3 442   | 3 717                  | 4 015                  |
| Net Property Rates  |     | 21 457          | 25 223          | 26 409          | 29 025               | 29 527          | 29 527             | 29 527            | 31 859  | 34 408                 | 36 970                 |
| Service charges - electricity revenue   | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Service charges - electricity revenue   |     | 48 549          | 54 250          | 55 512          | 62 346               | 61 271          | 61 271             | 61 271            | 66 904  | 72 256                 | 78 037                 |
| less Revenue Foregone (in excess of 50 kwh per indigent household per month)  |     | 2 763           | 2 960           | 3 104           | 3 452                | 3 674           | 3 674              | 3 674             | 3 968   | 4 285                  | 4 628                  |
| less Cost of Free Basis Services (50 kwh per indigent household per month)  |     | 691             | 740             | 776             | 863                  | 918             | 918                | 918               | 992   | 1 071                  | 1 157                  |
| Net Service charges - electricity revenue   |     | 45 095          | 50 550          | 51 632          | 58 031               | 56 679          | 56 679             | 56 679            | 61 944  | 66 900                 | 72 252                 |
| Service charges - water revenue   | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Service charges - water revenue   |     | 9 587           | 10 293          | 11 552          | 12 304               | 11 729          | 11 729             | 11 729            | 12 414  | 13 407                 | 14 479                 |
| less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)                                  |     | 580             | 745             | 780             | 867                  | 792             | 792                | 792               | 840   | 907                    | 979                    |
| less Cost of Free Basis Services (6 kilolitres per indigent household per month)                                    |     | 145             | 186             | 195             | 217                  | 198             | 198                | 198               | 210   | 227                    | 245                    |
| Net Service charges - water revenue   |     | 8 862           | 9 363           | 10 577          | 11 221               | 10 739          | 10 739             | 10 739            | 11 364  | 12 273                 | 13 255                 |
| Service charges - sanitation revenue  | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Service charges - sanitation revenue  |     | 11 283          | 12 237          | 13 052          | 14 449               | 14 429          | 14 429             | 14 429            | 15 508  | 16 749                 | 18 089                 |
| less Revenue Foregone (in excess of free sanitation service to indigent households)                                 |     | 777             | 822             | 861             | 957                  | 957             | 957                | 957               | 1 029   | 1 112                  | 1 201                  |
| less Cost of Free Basis Services (free sanitation service to indigent households)                                   |     | 194             | 205             | 215             | 239                  | 239             | 239                | 239               | 257   | 278                    | 300                    |
| Net Service charges - sanitation revenue  |     | 10 313          | 11 210          | 11 976          | 13 252               | 13 232          | 13 232             | 13 232            | 14 222  | 15 360                 | 16 588                 |
| Service charges - refuse revenue  | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total refuse removal revenue  |     | 6 133           | 6 740           | 8 190           | 9 089                | 9 089           | 9 089              | 9 089             | 9 771   | 10 553                 | 11 397                 |
| Total landfill revenue  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| less Revenue Foregone (in excess of one removal a week to indigent households)                                      |     | 589             | 499             | 523             | 581                  | 581             | 581                | 581               | 625   | 675                    | 729                    |
| less Cost of Free Basis Services (removed once a week to indigent households)                                       |     | 147             | 125             | 131             | 145                  | 145             | 145                | 145               | 156   | 169                    | 182                    |
| Net Service charges - refuse revenue  |     | 5 398           | 6 116           | 7 537           | 8 363                | 8 363           | 8 363              | 8 363             | 8 990   | 9 709                  | 10 486                 |
| Other Revenue by source   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Building Plans  |     | 478             | 524             | 541             | 580                  | 600             | 600                | 600               | 790   | 837                    | 888                    |
| Telephone Payroll   |     | 89              | 81              | 67              | 70                   | 75              | 75                 | 75                | 75  | 81                     | 87                     |
| Transaction Costs   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Rezoning  |     | 154             | 185             | 210             | 180                  | 180             | 180                | 180               | 200   | 216                    | 233                    |
| Hawkers Fees  |     | 17              | 12              | 12              | 12                   | 14              | 14                 | 14                | 14  | 15                     | 16                     |
| Valuation Certificates  |     | 46              | 112             | 142             | 155                  | 165             | 165                | 165               | 180   | 194                    | 210                    |
| Recoverable Expenses  |     | 157             | 31              | 53              | 40                   | 41              | 41                 | 41                | 48  | 52                     | 56                     |
| Cemeteries  |     | 16              | 32              | 33              | 24                   | 41              | 41                 | 41                | 41  | 44                     | 48                     |
| Commission: Insurance   |     | 21              | 25              | 31              | 28                   | 32              | 32                 | 32                | 33  | 36                     | 38                     |
| Pound   |     | 11              | 43              | 6               | 2                    | 14              | 14                 | 14                | 14  | 15                     | 16                     |
| Other   |     | 1 943           | 20 228          | 3 919           | 148                  | 312             | 312                | 312               | 315   | 340                    | 367                    |
| Actuarial Gains   |     | -               | 235             | 1 415           | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Total 'Other' Revenue   | 1   | 2 933           | 21 508          | 6 430           | 1 219                | 1 473           | 1 473              | 1 473             | 1 710   | 1 831                  | 1 960                  |





WC034 Swellendam - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description                                    | Ref | 2012/13         | 2013/14         | 2014/15         | Current Year 2015/16 |                 |                    |                   | 2016/17 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17                                 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand                                     |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| EXPENDITURE ITEMS:                             |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Employee related costs                         |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Basic Salaries and Wages                       | 2   | 31 629          | 35 510          | 38 945          | 44 685               | 44 070          | 44 070             | 44 070            | 49 264  | 52 199                 | 55 320                 |
| Pension and UIF Contributions                  |     | 5 048           | 5 257           | 5 614           | 7 111                | 7 121           | 7 121              | 7 121             | 7 664   | 8 124                  | 8 611                  |
| Medical Aid Contributions                      |     | 3 104           | 3 543           | 2 881           | 5 243                | 5 302           | 5 302              | 5 302             | 4 853   | 5 076                  | 5 431                  |
| Overtime                                       |     | 2 395           | 2 502           | 2 571           | 2 353                | 2 665           | 2 665              | 2 665             | 2 605   | 2 762                  | 2 954                  |
| Performance Bonus                              |     | -               | 522             | 565             | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Motor Vehicle Allowance                        |     | 2 007           | 2 176           | 2 244           | 2 752                | 2 646           | 2 646              | 2 646             | 2 660   | 2 660                  | 2 660                  |
| Cellphone Allowance                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Housing Allowances                             |     | 233             | 213             | 243             | 538                  | 528             | 528                | 528               | 528   | 528                    | 528                    |
| Other benefits and allowances                  |     | 4 414           | 5 278           | 5 241           | 6 727                | 6 741           | 6 741              | 6 741             | 6 492   | 6 924                  | 7 316                  |
| Payments in lieu of leave                      |     | 941             | 490             | 271             | 813                  | 813             | 813                | 813               | 870   | 922                    | 987                    |
| Long service awards                            |     | 201             | 286             | 171             | 161                  | 163             | 163                | 163               | 637   | 676                    | 716                    |
| Post-retirement benefit obligations            | 4   | -               | -               | 2 843           | -                    | -               | -                  | -                 | 894   | 948                    | 1 005                  |
| sub-total                                      | 5   | 49 971          | 55 776          | 61 588          | 70 384               | 70 050          | 70 050             | 70 050            | 76 468  | 80 818                 | 85 528                 |
| Less: Employees costs capitalised to PPE       |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Employee related costs                   | 1   | 49 971          | 55 776          | 61 588          | 70 384               | 70 050          | 70 050             | 70 050            | 76 468  | 80 818                 | 85 528                 |
| Contributions recognised - capital             |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Contributions recognised - capital       |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Depreciation & asset impairment                |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Depreciation of Property, Plant & Equipment    |     | 6 964           | 8 497           | 10 317          | 8 599                | 8 599           | 8 599              | 8 599             | 8 988   | 9 305                  | 9 530                  |
| Lease amortisation                             |     | 37              | -               | -               | 270                  | 270             | 270                | 270               | 300   | 300                    | 300                    |
| Capital asset impairment                       |     | 48              | 17 854          | 714             | -                    | -               | -                  | -                 | -   | 3                      | -                      |
| Depreciation resulting from revaluation of PPE | 10  | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Total Depreciation & asset impairment          | 1   | 7 049           | 26 352          | 11 031          | 8 869                | 8 869           | 8 869              | 8 869             | 9 288   | 9 608                  | 9 830                  |
| Bulk purchases                                 |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Electricity Bulk Purchases                     |     | 33 992          | 36 751          | 40 391          | 46 641               | 46 641          | 46 641             | 46 641            | 50 229  | 53 730                 | 57 475                 |
| Water Bulk Purchases                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Total bulk purchases                           | 1   | 33 992          | 36 751          | 40 391          | 46 641               | 46 641          | 46 641             | 46 641            | 50 229  | 53 730                 | 57 475                 |
| Transfers and grants                           |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cash transfers and grants                      |     | 1 247           | 1 495           | 1 390           | 1 454                | 1 454           | 1 454              | 1 454             | 1 490   | 1 463                  | 1 483                  |
| Non-cash transfers and grants                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Total transfers and grants                     | 1   | 1 247           | 1 495           | 1 390           | 1 454                | 1 454           | 1 454              | 1 454             | 1 490   | 1 463                  | 1 483                  |
| Contracted services                            |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total contracted services                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Other Expenditure By Type                      |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Repairs and maintenance                        |     | 9 060           | 9 807           | 11 251          | 10 716               | 11 056          | 11 056             | 11 056            | 11 737  | 12 456                 | 13 154                 |
| Consultant fees                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Audit fees                                     |     | 3 011           | 3 748           | 3 149           | 2 560                | 2 803           | 2 803              | 2 803             | 2 818   | 2 987                  | 3 166                  |
| Advertising                                    |     | 249             | 219             | 283             | 341                  | 341             | 341                | 341               | 331   | 351                    | 372                    |
| Running cost of vehicles                       |     | 2 688           | 3 137           | 2 999           | 3 475                | 3 500           | 3 500              | 3 500             | 3 710   | 3 933                  | 4 171                  |
| Telephone                                      |     | 1 297           | 1 335           | 1 357           | 1 537                | 1 470           | 1 470              | 1 470             | 1 613   | 1 711                  | 1 815                  |
| Valuation roll                                 |     | 681             | 334             | 93              | 300                  | 300             | 300                | 300               | 300   | 318                    | 337                    |
| Ward committee & Information sessions          |     | 47              | 27              | 35              | 80                   | 80              | 80                 | 80                | 35  | 40                     | 42                     |
| Agency Fees                                    |     | 1 656           | 2 339           | 3 234           | 3 320                | 4 405           | 4 405              | 4 405             | 5 328   | 5 648                  | 5 987                  |
| Insurance                                      |     | 537             | 569             | 679             | 704                  | 612             | 612                | 612               | 648   | 687                    | 728                    |
| Training                                       |     | 756             | 697             | 1 477           | 652                  | 731             | 731                | 731               | 683   | 731                    | 775                    |
| Refuse bags                                    |     | 193             | 226             | 182             | 565                  | 534             | 534                | 534               | 534   | 566                    | 600                    |
| Rental of Machines & Vehicles                  |     | 924             | 953             | 1 212           | 1 399                | 1 729           | 1 729              | 1 729             | 1 466   | 1 635                  | 1 717                  |
| Postage  |     | 562             | 509             | 666             | 723                  | 730             | 730                | 730               | 803   | 852                    | 903                    |
| Subsistence and Traveling                      |     | 457             | 413             | 680             | 541                  | 531             | 531                | 531               | 543   | 574                    | 608                    |
| Stationary & Printing                          |     | 581             | 519             | 486             | 513                  | 518             | 518                | 518               | 485   | 514                    | 546                    |
| Bank charges                                   |     | 486             | 560             | 660             | 743                  | 681             | 681                | 681               | 722   | 765                    | 811                    |
| Plans and Studies                              |     | 209             | 754             | 291             | 75                   | 149             | 149                | 149               | 134   | 136                    | 141                    |
| Legal Fees                                     |     | 1 037           | 110             | 236             | 450                  | 350             | 350                | 350               | 350   | 371                    | 393                    |
| Safety Security                                |     | 654             | 625             | 565             | 660                  | 661             | 661                | 661               | 460   | 488                    | 517                    |
| New Connections                                |     | 213             | 136             | 57              | 140                  | 140             | 140                | 140               | 140   | 142                    | 145                    |
| Subscriptions                                  |     | 226             | 889             | 638             | 719                  | 719             | 719                | 719               | 805   | 853                    | 904                    |
| Contributions to 'other' provisions            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Operating grant expenditure                    |     | 4 392           | 21 834          | 538             | 27 470               | 19 266          | 19 266             | 19 266            | 17 339  | 18 619                 | 19 902                 |
| General expenses                               |     | 3 763           | 6 850           | 38 230          | 6 537                | 6 445           | 6 445              | 6 445             | 5 975   | 6 182                  | 6 676                  |
| Actuarial Losses                               |     | 1 965           | 806             | 217             | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Total 'Other' Expenditure                      | 1   | 35 643          | 57 395          | 69 217          | 64 219               | 57 748          | 57 748             | 57 748            | 56 958  | 60 558                 | 64 409                 |
| Repairs and Maintenance                        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Employee related costs                         | 8   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Other materials                                |     | 1 090           | 1 504           | 1 161           | 1 519                | 1 146           | 1 146              | 1 146             | 1 123   | 1 190                  | 1 261                  |
| Contracted Services                            |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Other Expenditure                              |     | 9 474           | 9 478           | 10 612          | 10 332               | 9 910           | 9 910              | 9 910             | 11 734  | 12 456                 | 13 154                 |
| Total Repairs and Maintenance Expenditure      | 9   | 10 564          | 10 982          | 11 773          | 11 850               | 11 056          | 11 056             | 11 056            | 12 857  | 13 646                 | 14 415                 |

Swellendam Munisipaliteit

31 MAY 2016

Swellendam Municipality

**Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)****WC034 Swellendam - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and department)**

| Description  | Ref      | Vote 1 -<br>Municipal<br>Manager | Vote 2 -<br>Corporate<br>Services | Vote 3 -<br>Finance<br>Service | Vote 4 -<br>Engineers<br>Service | Vote 5 -<br>Community<br>Services | Total           |
|--|----------|----------------------------------|-----------------------------------|--------------------------------|----------------------------------|-----------------------------------|-----------------|
| <b>R thousand</b>  | <b>1</b> |                                  |                                   |                                |                                  |                                   |                 |
| <b>Revenue By Source</b>   |          |                                  |                                   |                                |                                  |                                   |                 |
| Property rates   |          | -                                | 31 859                            | -                              | -                                | -                                 | 31 859          |
| Property rates - penalties & collection charges                      |          | -                                | -                                 | -                              | -                                | -                                 | -               |
| Service charges - electricity revenue                                |          | -                                | -                                 | -                              | 61 919                           | 25                                | 61 944          |
| Service charges - water revenue                                      |          | -                                | -                                 | -                              | 11 364                           | -                                 | 11 364          |
| Service charges - sanitation revenue                                 |          | -                                | -                                 | -                              | 14 222                           | -                                 | 14 222          |
| Service charges - refuse revenue                                     |          | -                                | -                                 | -                              | -                                | 8 990                             | 8 990           |
| Service charges - other  |          | -                                | -                                 | -                              | -                                | 60                                | 60              |
| Rental of facilities and equipment                                   |          | 85                               | 138                               | -                              | -                                | 967                               | 1 190           |
| Interest earned - external investments                               |          | -                                | -                                 | 1 800                          | -                                | -                                 | 1 800           |
| Interest earned - outstanding debtors                                |          | -                                | -                                 | 2 150                          | -                                | -                                 | 2 150           |
| Dividends received   |          | -                                | -                                 | -                              | -                                | -                                 | -               |
| Fines  |          | -                                | -                                 | -                              | -                                | 24 464                            | 24 464          |
| Licences and permits   |          | -                                | -                                 | -                              | -                                | -                                 | -               |
| Agency services  |          | -                                | -                                 | -                              | -                                | 2 410                             | 2 410           |
| Other revenue  |          | -                                | 1 084                             | 378                            | 140                              | 109                               | 1 710           |
| Transfers recognised - operational                                   |          | 40                               | 24 012                            | 1 745                          | 4 266                            | 18 880                            | 48 943          |
| Gains on disposal of PPE   |          | -                                | 2 000                             | -                              | -                                | -                                 | 2 000           |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |          | <b>125</b>                       | <b>59 092</b>                     | <b>6 073</b>                   | <b>91 910</b>                    | <b>55 905</b>                     | <b>213 106</b>  |
| <b>Expenditure By Type</b>   |          |                                  |                                   |                                |                                  |                                   |                 |
| Employee related costs   |          | 2 824                            | 12 852                            | 12 561                         | 24 524                           | 23 708                            | 76 468          |
| Remuneration of councillors  |          | -                                | 5 166                             | -                              | -                                | -                                 | 5 166           |
| Debt impairment  |          | -                                | -                                 | -                              | 1 632                            | 18 368                            | 20 000          |
| Depreciation & asset impairment                                      |          | 71                               | 194                               | 913                            | 6 950                            | 1 160                             | 9 288           |
| Finance charges  |          | -                                | 5 989                             | -                              | -                                | 405                               | 6 393           |
| Bulk purchases   |          | -                                | -                                 | -                              | 50 229                           | -                                 | 50 229          |
| Other materials  |          | -                                | -                                 | 1                              | 1 064                            | 57                                | 1 123           |
| Contracted services  |          | -                                | -                                 | -                              | -                                | -                                 | -               |
| Transfers and grants   |          | 1 170                            | 320                               | -                              | -                                | -                                 | 1 490           |
| Other expenditure  |          | 2 304                            | 4 914                             | 10 440                         | 14 371                           | 24 928                            | 56 958          |
| Loss on disposal of PPE  |          | -                                | -                                 | -                              | -                                | -                                 | -               |
| <b>Total Expenditure</b>   |          | <b>6 369</b>                     | <b>29 435</b>                     | <b>23 915</b>                  | <b>98 770</b>                    | <b>68 627</b>                     | <b>227 116</b>  |
| <b>Surplus/(Deficit)</b>   |          | <b>(6 244)</b>                   | <b>29 658</b>                     | <b>(17 842)</b>                | <b>(6 860)</b>                   | <b>(12 721)</b>                   | <b>(14 010)</b> |
| Transfers recognised - capital                                       |          | 36                               | -                                 | -                              | 17 362                           | 418                               | 17 815          |
| Contributions recognised - capital                                   |          | -                                | -                                 | -                              | -                                | -                                 | -               |
| Contributed assets   |          | -                                | -                                 | -                              | -                                | -                                 | -               |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |          | <b>(6 208)</b>                   | <b>29 658</b>                     | <b>(17 842)</b>                | <b>10 502</b>                    | <b>(12 304)</b>                   | <b>3 806</b>    |





**SA32 – List of external mechanisms**

The Municipality has none therefore the table is not included

**Section 16 – Legislation compliance status**

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the municipality's website.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed four interns undergoing training in various divisions of the Financial Services Department. One of the interns did resign during December 2014, the position was advertised and 4 applications were received that will be processed in due course. The contracts of the remaining three interns will expire during November 2016.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is in a draft stage and will be finalized after the approval of the 2016/17 MTREF in May 2016 directly aligned and informed by the 2016/2017 MTREF.

6. Annual Report

The Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MMC Training

Currently 24 employees and 3 Interns from the municipality are attending MMC training which was offered in Bredasdorp during 2015. The University of Stellenbosch has proposed a new schedule of dates for the full MMC –programme in 2016 to give those who are busy an opportunity to complete.



## 8. Policies

Revised policies in terms of the Municipal Budget and Reporting Regulations are tabled with the 2016/2017 MTREF.





## SWELLEN DAM MUNISIPALITEIT

2016 / 2017 FINANSIËLE JAAR

|  | 2015/2016 | 2016/2017          | 2016/2017 met<br>BTW |
|--|-----------|--------------------|----------------------|
| Bedrae sluit BTW uit   |           |                    |                      |
| <b>BELASTINGKOERSE (EIENDOM) :</b>   |           |                    |                      |
| <b>BELASTINGKOERSE :</b>   |           |                    |                      |
| (i) Eiendomme in stedelike-/dorpsgebiede (100%)  | 0.008230  | 0.00888            |                      |
| (ii) Bona fide landbou-eiendomme (eiendomme waar hoofsaaklik alle boerderybedrywighede bedryf word deur boere)   | 0.002060  | 0.00222            |                      |
| (iii) Staats Infrastruktuur (Public service infrastructure)  |           | 0.00222            |                      |
| (iv) Nuts Organisasies (Public benefit organisation property)  |           | 0.00222            |                      |
| <b>Kortings:</b>   |           |                    |                      |
| A) MALAGAS, MALAGAS VAKANSIE OORD, INFANTA, INFANTA PARK, RIVERINE, RIETKUIL EN OORKANT DIE RIVIER   | 33%       | 30%                |                      |
| B) MUSEUMS   | 100%      | 100%               |                      |
| C) OUETEHUISE  | 100%      | 100%               |                      |
| D) SWELLENGREBEL VLEGKLUB  | 100%      | 100%               |                      |
| <b>Belasbare eiendom wat vir vrystelling van belasting kwalifiseer:</b>  |           |                    |                      |
| Vrystelling van belasting word verleen ten opsigte van belasbare eiendom wat volgens die wet op eiendomsbelasting wet no 6 van 2004 en soos vervat in die belastingbeleid wat jaarliks hersien word. |           |                    |                      |
| <b>Bona fide landbou eiendomme [verwys (ii) hierbo]:</b>   |           |                    |                      |
| Bona fide landbou eiendomme word beperk tot eiendomme soos vervat in die kategorie 8(2)(d)(i),(e) en (f)(i) volgens die munisipale eiendoms wet en regulasies wet nr 6 van 2004                      |           |                    |                      |
| Die volgende korting word aan pensionarisse verleen:   |           |                    |                      |
| 65% korting indien huishouding se inkomste tussen nul en R4 000 beloop   |           |                    |                      |
| 55% korting indien huishouding se inkomste tussen R4 001 en R5 000 beloop  |           |                    |                      |
| 45% korting indien huishouding se inkomste tussen R5 001 en R6 000 beloop  |           |                    |                      |
| Pensionarisse moet jaarliks gedurende Mei en Junie op die voorgeskrewe wyse aansoek doen   |           |                    |                      |
| <b>WATER :</b>   |           |                    |                      |
| <b>WATERTARIEWE :</b>  |           |                    |                      |
| Alle verbruikers behalve die in (ii) en (iii) hieronder vermeld  |           |                    |                      |
| Basiese tarief   | 44.78     | 48.36              | 55.13                |
| 0 - 6 kl   | 0         | 0                  |                      |
| 7 - 15 kl  | 8.53      | 9.04               | 10.31                |
| 16 - 50 kl   | 10.32     | 10.94              | 12.47                |
| Bo 50 kl   | 11.72     | 12.42              | 14.16                |
| Klippervier (Bo gebruik van 88 kl)   | 10.32     | 10.94              | 12.47                |
| <b>Besighede, Nywerhede en Staat</b>   |           |                    |                      |
| Basiese tarief   | 44.78     | 48.36              | 55.13                |
| 0 - 6 kl   | 6.96      | 7.38               | 8.41                 |
| 7 - 15 kl  | 8.69      | 9.21               | 10.50                |
| 16 - 50 kl   | 10.52     | 11.15              | 12.71                |
| Bo 50 kl   | 11.94     | 12.66              | 14.43                |
| <b>Munisipale verbruik</b>   | 6.44      | 6.44               | 7.34                 |
| <b>Droogte tarief:</b>   |           | 2 X Normale Tarief |                      |
| Die watertariewe word gebruik per rekening maand en nie datum van meterlesing nie  |           |                    |                      |
| <b>BESKIKBAARHEIDSGELDE (VAKANTE ERWE) PER JAAR</b>  | 1 944.00  | 2 060.64           | 2 349.13             |
| <b>DEPOSITO'S BY AANSLUITINGS</b>  |           |                    |                      |
| Huishoudelik (sluit kerke in)  | 400.00    | 420.00             |                      |
| Besighede / Nywerhede  | 650.00    | 680.00             |                      |
| Grootmaatverbruikers (Meer as 500 kl / maand)  | 1 500.00  | 1 550.00           |                      |
| <b>DIVERSE TARIEWE :</b>   |           |                    |                      |
| Swelldam - Gemeterde ongesuiwerde water per maand  |           |                    |                      |
| Indien geen meter geïnstaleer is nie word die basies heffing gehel.  | 44.78     | 48.36              | 55.13                |
| Ongesuiwerde water vir eerste 10 kl  | 39.78     | 42.17              | 48.07                |
| Ongesuiwerde water meer as 10 kl per kl  | 5.13      | 5.44               | 6.20                 |
| Toets van meter op versoek van gebruiker, maks 25 diameter   | 430.00    | 450.00             | 513.00               |

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## SWELLEN DAM MUNISIPALITEIT

2016 / 2017 FINANSIËLE JAAR

|  | 2015/2016   | 2016/2017     | 2016/2017 met<br>BTW |
|--|-------------|---------------|----------------------|
| Toets van meter op versoek van gebruiker, meer as 25 diameter  |             | Koste + 20%   |                      |
| (i) Wataansluitings 15 mm  | 2 372.00    | 2 514.00      | 2 865.96             |
| (ii) Wataansluitings 20 mm   | 2 522.00    | 2 673.00      | 3 047.22             |
| (iii) Wataansluitings 25 mm  | Koste + 20% | Koste + 20%   |                      |
| (iv) Wataansluitings ander groottes  | Koste + 20% | Koste + 20%   |                      |
| Omskakeling van 'n 15 mm na 'n 20 mm diameter aansluiting<br>die werklike koste van materiaal, arbeid en masjinerie,<br>plus 20% administrasiekoste (plus BTW).  |             |               |                      |
| Gelde betaalbaar in (i) en (ii) hierbo is ten opsigte van 'n pyp nie langer as 25 m nie, indien 'n langer<br>pyp as 25 m nodig is, is die toepaslike geld plus die koste van die voorsiening en lê van die ekstra<br>lengte van die pyp plus 'n 20% administrasiekoste betaalbaar (plus BTW) |             |               |                      |
| Heraansluiting van water   | 220.00      | 235.00        | 267.90               |
| Heraansluiting na wangebruik of betaling   | 260.00      | 280.00        | 319.20               |
| Bulkwater vanaf brandkrane / ander afrekpunte (Per kl)   | 16.00       | 17.00         | 19.38                |
| KOSTEVERHALINGSTARIEWE :   |             |               |                      |
| (i) Waar vasgestel word dat 'n verbruiker, of dat die verbruiker toegelaat het dat<br>die toevoer ongemagtig/wederegterlik aangeskakel, omlei<br>of beskuldig word   | 2 500.00    | 2 800.00      | 3 192.00             |
| (ii) 'n ongemagtig/wederegterlike aansluiting gemaak word  | 2 500.00    | 2 800.00      | 3 192.00             |
| (iii) Indien 'n herhaling van (i) of (ii) hierbo plaasvind:<br>'n nuwe diensaansluiting ooreenkomstig die gelde soos vasgestel en vervolging kan<br>na goeddunke van die Raad ingestel word.   |             |               |                      |
| Bo en behalwe die gelde betaalbaar in (i), (ii) of (iii) hierbo, sal die verbruiker ook verantwoordelik<br>gehou word vir die beraamde verbruik van water oor dié tydperk, bereken op die gemiddelde verbruik<br>vir drie (3) maande wat volg na die herinstelling van die diensaansluiting. |             |               |                      |
| AFLEWERING VAN WATER (Skole) :   |             |               |                      |
| Vragmotorkosteverhaling  | 449.00      | 476.00        | 542.64               |
| Waterverhaling per kl  | 10.00       | 11.00         | 12.54                |
| Spesiale aflesing (Op versoek van verbruiker)<br>Indien die water en elektrisiteits meters altyd gelees moet word<br>is slegs een tarief ter sprake.   | 160.00      | 170.00        | 193.80               |
| SANITASIE (RIOOL) :  |             |               |                      |
| SWELLEN DAM :  |             |               |                      |
| Residensieel per maand (Per wooneenheid)   | 203.32      | 218.57        | 249.17               |
| Afwykende / vergunningsgebruikers per maand :  |             |               |                      |
| Eerste toilet  | 203.32      | 218.57        | 249.17               |
| Plus vir elke addisionele toilet   | 57.03       | 61.31         | 69.89                |
| Sportklubs per maand   |             |               |                      |
| Sportklubs per maand per toilet  | 7.47        | 8.03          | 9.15                 |
| Skole per maand :  |             |               |                      |
| Eerste toilet  | 140.53      | 151.07        | 172.22               |
| Plus per elke addisionele toilet   | 113.63      | 122.15        | 139.25               |
| Landbougenootskap per maand :  |             |               |                      |
| Landbougenootskap per toilet per maand   | 57.03       | 61.31         | 69.89                |
| Alle ander persele per gebruikspunt per toilet per maand   | 203.32      | 218.57        | 249.17               |
| Ostriswell per toilet per maand  |             | SCB - Formule |                      |
| SOILL per toilet per maand   |             | SCB - Formule |                      |
| BARRYDALE :  |             |               |                      |
| Residensieel per maand (Per wooneenheid)   |             |               |                      |
| Barrydale ou dorp sluit erwe met Septiese tenks uit  | 127.08      | 136.61        | 155.74               |
| Afwykende / vergunningsgebruikers per maand  |             |               |                      |
| Eerste toilet  | 127.08      | 136.61        | 155.74               |
| Plus vir elke addisionele toilet   | 57.03       | 61.31         | 69.89                |
| Sportklubs per maand :   |             |               |                      |
| Sportklubs per maand per toilet  | 7.47        | 8.03          | 9.15                 |
| Skole per maand :  |             |               |                      |
| Eerste toilet  | 70.26       | 75.53         | 86.10                |
| Plus per elke addisionele toilet   | 56.81       | 61.07         | 69.62                |
| Landbougenootskap per maand :  |             |               |                      |
| Landbougenootskap per toilet per maand   | 57.03       | 61.31         | 69.89                |
| Alle ander persele per gebruikspunt per toilet per maand   | 135.30      | 145.45        | 165.81               |
| SUURBRAAK  |             |               |                      |

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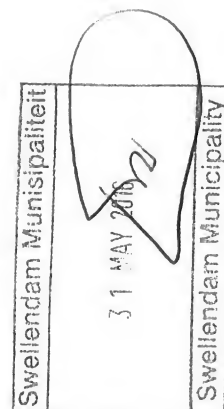
Swellendam Municipality



## SWELLENHAM MUNISIPALITEIT

2016 / 2017 FINANSIËLE JAAR

|  | 2015/2016 | 2016/2017   | 2016/2017 met<br>BTW |
|--|-----------|---|----------------------|
| Residensieel per maand (Per wooneenheid)   | 127.08    | 136.61  | 155.74               |
| Afvykende / vergunningsgebruikers per maand :  |           |   |                      |
| Eerste toilet  | 127.08    | 136.61  | 155.74               |
| Plus vir elke addisionele toilet   | 57.03     | 61.31   | 69.89                |
| Sportklubs per maand   |           |   |                      |
| Sportklubs per maand per toilet  | 7.47      | 8.03  | 9.15                 |
| Skole per maand :  |           |   |                      |
| Eerste toilet  | 70.26     | 75.53   | 86.10                |
| Plus per elke addisionele toilet   | 56.81     | 61.07   | 69.62                |
| Landbougenootskap per maand  |           |   |                      |
| Landbougenootskap per toilet per maand   | 57.03     | 61.31   | 69.89                |
| Alle ander persele per maand   |           |   |                      |
| Alle ander persele per gebruikspunt per toilet per maand   | 125.28    | 136.61  | 155.74               |
| Emmervervydering   | 77.52     | 83.72   | 95.44                |
| <b>BUFFELSJAGSRIVIER</b>   |           |   |                      |
| Residensieel per maand (Per wooneenheid)   | 127.08    | 136.61  | 155.74               |
| Afvykende / vergunningsgebruikers per maand :  |           |   |                      |
| Eerste toilet  | 127.08    | 136.61  | 155.74               |
| Plus vir elke addisionele toilet   | 57.03     | 61.31   | 69.89                |
| Sportklubs per maand   |           |   |                      |
| Sportklubs per maand per toilet  | 7.47      | 8.03  | 9.15                 |
| Skole per maand :  |           |   |                      |
| Eerste toilet  | 70.26     | 75.53   | 86.10                |
| Plus per elke addisionele toilet   | 56.81     | 61.07   | 69.62                |
| Landbougenootskap per maand :  |           |   |                      |
| Landbougenootskap per toilet per maand   | 57.03     | 61.31   | 69.89                |
| Alle ander persele per maand :   |           |   |                      |
| Alle ander persele per gebruikspunt per toilet per maand   | 127.08    | 136.61  | 155.74               |
| <b>SUIGDIENSTE: BARRYDALE</b>  |           |   |                      |
| Suig van septiese tenks (Gewone ure)   | 155.00    | 166.63  | 189.95               |
| Suig van septiese tenks (Na ure Maandag tot Donderdag)   | 530.00    | 569.75  | 649.52               |
| Suig van septiese tenks (Na ure Vrydag na 14h00 tot Maandag 08h00 -<br>Insluitend publieke vakansiedae)                                | 640.00    | 688.00  | 784.32               |
| <b>SUIGDIENSTE: BUFFELJAGSRIVIER</b>   |           |   |                      |
| Suig van septiese tenks (Gewone ure)   | 155.00    | 166.63  | 189.95               |
| Suig van septiese tenks (Na ure Maandag tot Donderdag)   | 530.00    | 569.75  | 649.52               |
| Suig van septiese tenks (Na ure Vrydag na 14h00 tot Maandag 08h00 -<br>Insluitend publieke vakansiedae)                                | 640.00    | 688.00  | 784.32               |
| <b>SUIGDIENSTE: SUURBRAAK</b>  |           |   |                      |
| Suig van septiese tenks (Gewone ure)   | 155.00    | 166.63  | 189.95               |
| Suig van septiese tenks (Na ure Maandag tot Donderdag)   | 530.00    | 569.75  | 649.52               |
| Suig van septiese tenks (Na ure Vrydag na 14h00 tot Maandag 08h00 -<br>Insluitend publieke vakansiedae)                                | 640.00    | 688.00  | 784.32               |
| <b>SUIGDIENSTE: INFANTA / MALAGAS / STORMSVLEI</b>   |           |   |                      |
| Suig van septiese tenks (Gewone ure)   | 920.00    | 990.00  | 1 128.60             |
| Suig van septiese tenks (Na ure Maandag tot Donderdag)   | 1 300.00  | 1 400.00  | 1 596.00             |
| Suig van septiese tenks (Na ure Vrydag na 14h00 tot Maandag 08h00 -<br>Insluitend publieke vakansiedae)                                | 1 400.00  | 1 500.00  | 1 710.00             |
| <b>SUIGDIENSTE: SWELLENHAM EN ALLE PLASE</b>   |           |   |                      |
| Suig van septiese tenks (Gewone ure)   | 480.00    | 515.00  | 587.10               |
| Suig van septiese tenks (Na ure Maandag tot Donderdag)   | 805.00    | 860.00  | 980.40               |
| Suig van septiese tenks (Na ure Vrydag na 14h00 tot Maandag 08h00 -<br>Insluitend publieke vakansiedae)                                | 910.00    | 980.00  | 1 117.20             |
| <b>DIVERSE</b>   |           |   |                      |
| Rioolverstopings   |           | Diens word slegs<br>gelewer indien dit 'n<br>munisipale hooflyn wat<br>verstop is |                      |
| Rioolaansluitings (110 mm)   | 2 245.00  | 2 413.00  | 2 750.82             |
| Rioolaansluitings (160 mm)   | 6 048.00  | 6 502.00  | 7 412.28             |
| Storting van riool in werke (Per 4500 liter)   | 141.26    | 151.85  | 173.11               |
| BESKIKBAARHEIDSGELDE (VAKANTE ERWE) PER JAAR :   | 2 010.00  | 2 161.00  | 2 463.54             |
| <b>BOETE - OORTREDING VAN REGULASIE (STORMWATER /<br/>DAKWATER)</b>  |           |   |                      |
| Waar vasgestel word dat 'n verbruiker, of dat die verbruiker toegelaat het<br>dat stormwater/dakwater in die rioolstelsel gestort word | 1 620.00  | 1 750.00  | 1 995.00             |



|                           |
|---------------------------|
| Swellendam Munisipaliteit |
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## SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIËLE JAAR

|  | 2015/2016                   | 2016/2017   | 2016/2017 met<br>BTW |
|--|-----------------------------|-------------|----------------------|
| Eerste oortreding  | 2 543.00                    |             |                      |
| Tweede oortreding  | 12 712.00                   |             |                      |
| Derde oortreding   | Krimenele klag +<br>R15,000 |             |                      |
|  |                             |             |                      |
| <b>SANATASIE (VULLISVERWYDERING) :</b>   |                             |             |                      |
|  |                             |             |                      |
| <b>SWELLENDAM / SUURBRAAK / BARRYDALE / BUFFELJAGSRIVIER :</b>   |                             |             |                      |
|  |                             |             |                      |
| <b>GEBRUIK VAN STORTINGSTERREIN :</b>  |                             |             |                      |
| <b>PER EENHEID</b>   |                             |             |                      |
| Landbou eiendomme  | 51.36                       | 55.21       | 62.94                |
| Hinderlike nyverhede   | 300.81                      | 323.37      | 368.64               |
|  |                             |             |                      |
| <b>VERWYDERINGSDIENS PER DIENSPUNT PER MAAND :</b>   |                             |             |                      |
| Residensieel   | 102.85                      | 110.56      | 126.04               |
| Afwykende/ vergunnings verbruikers/ Klein Besighede  | 124.14                      | 133.45      | 152.13               |
| Kafees/ Supermarkte/ Groentewinkels/ Drankwinkels/ Hotelle   | 212.77                      | 228.73      | 260.75               |
| Gastehuse/Hospitale/Klinieke   | 153.33                      | 164.83      | 187.91               |
| Medium groot besighede   | 1 940.62                    | 2 086.17    | 2 378.23             |
| Groot Besighede (Malls)/ Groot industriële Besighede   | 5 931.90                    | 6 376.79    | 7 269.54             |
|  |                             |             |                      |
| Tariewe word vermenigvuldig met die verhoogde hoeveelheid<br>sakke/ houers wat die normale eenmalige verwydering oorskry |                             |             |                      |
| Tariewe word vermenigvuldig met die hoeveelheid verwyderings per<br>week   |                             |             |                      |
| Die tariewe word gehêf per dienspunt ongeag selfverwydering  |                             |             |                      |
|  |                             |             |                      |
| <b>INFANTA :</b>   |                             |             |                      |
|  |                             |             |                      |
| <b>HEFFING PER JAAR</b>  | 1 045.95                    | 1 124.40    | 1 281.81             |
|  |                             |             |                      |
| <b>MALAGAS :</b>   |                             |             |                      |
|  |                             |             |                      |
| <b>HEFFING PER JAAR</b>  | 522.97                      | 562.19      | 640.90               |
|  |                             |             |                      |
| <b>INFANTA PARK :</b>  |                             |             |                      |
|  |                             |             |                      |
| <b>HEFFING PER JAAR</b>  | 1 045.95                    | 1 124.40    | 1 281.81             |
|  |                             |             |                      |
| <b>SANBONA :</b>   |                             |             |                      |
|  |                             |             |                      |
| <b>HEFFING PER MAAND (Indien diens gebruik word)</b>   | 5 473.27                    | 5 883.77    | 6 707.49             |
|  |                             |             |                      |
|  |                             |             |                      |
| <b>ELEKTRISITEITSTARIEWE :</b>   |                             |             |                      |
|  |                             |             |                      |
| <b>DIENSAANSLUITINGS :</b>   |                             |             |                      |
| Voorafbetaalde krag  | 4 600.00                    | 4 800.00    | 5 472.00             |
| Enkeelfase aansluitings  | 4 600.00                    | 4 800.00    | 5 472.00             |
| Driefase aansluitings  | 5 600.00                    | 5 800.00    | 6 612.00             |
| Grootmaat aansluitings   | Koste + 20%                 | Koste + 20% |                      |
|  |                             |             |                      |
| Nota : Alle tariewe betaalbaar vir aansluiting is BTW draend   |                             |             |                      |
|  |                             |             |                      |
| <b>DEPOSITO'S BY AANSLUITINGS :</b>  |                             |             |                      |
| Huishoudelik (sluit kerke in)  | 750.00                      | 800.00      |                      |
|  |                             |             |                      |
| Besighede (tot 50 kVa)   | 3 000.00                    | 3 200.00    |                      |
|  |                             |             |                      |
| Grootmaataansluitings  | 7 000.00                    | 7 400.00    |                      |
|  |                             |             |                      |
| <b>Gelde vir die verskaffing van elektrisiteit:</b>  |                             |             |                      |
|  |                             |             |                      |
| <b>Voorafbetaalde meters</b>   |                             |             |                      |
|  |                             |             |                      |
| Poor/Indigent (Hierdie tarief geld ook vir indigents met konvensionele<br>meters)  |                             |             |                      |
| 20A  |                             |             |                      |
| Dagtaref   |                             | Geen        |                      |
| Block 1: 0 - 50kWh Block 1: 0 - 50kWh (Free units)   | 0 7700                      | 0 8200      | 0 93                 |
| Block 2: 51 - 350kWh   | 0 9800                      | 1 0500      | 1 20                 |
| Block 3: 351 - 600kWh  | 1 3900                      | 1 4900      | 1 70                 |
| Block 4: >600kWh   | 1 6400                      | 1 7600      | 2 01                 |
|  |                             |             |                      |
| 1 Fase   |                             |             |                      |
| 0-30A  |                             |             |                      |

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|  | 2015/2016          | 2016/2017 | 2016/2017 met<br>BTW |
|--|--------------------|-----------|----------------------|
| Dagtarief  | 2.75               | 3.00      | 3.42                 |
| Block 1A: 0 - 20kWh (Free units)                   | 0.7800             | 0.8300    | 0.95                 |
| Block 1B: 21-50kWh                                 | 0.7800             | 0.8300    | 0.95                 |
| Block 2: 51 - 350kWh                               | 0.9900             | 1.0600    | 1.21                 |
| Block 3: 351 - 600kWh                              | 1.4000             | 1.5000    | 1.71                 |
| Block 4: >600kWh                                   | 1.6500             | 1.7700    | 2.02                 |
| 1-30A Alternatief                                  |                    |           |                      |
| Dagtarief  |                    | Geen      |                      |
| Block 1A: 0 - 20kWh (Free units)                   | 1.2600             | 1.3400    | 1.53                 |
| Block 1B: 21-50kWh                                 | 1.2600             | 1.3400    | 1.53                 |
| Block 2: 51 - 350kWh                               | 1.3400             | 1.4400    | 1.64                 |
| Block 3: 351 - 600kWh                              | 1.4800             | 1.5900    | 1.81                 |
| Block 4: >600kWh                                   | 1.7600             | 1.8900    | 2.15                 |
| 31-60A   |                    |           |                      |
| Dagtarief  | 5.25               | 5.50      | 6.27                 |
| Block 1A: 0 - 20kWh (Free units)                   | 0.7800             | 0.8300    | 0.95                 |
| Block 1B: 21-50kWh                                 | 0.7800             | 0.8300    | 0.95                 |
| Block 2: 51 - 350kWh                               | 0.9900             | 1.0600    | 1.21                 |
| Block 3: 351 - 600kWh                              | 1.4000             | 1.5000    | 1.71                 |
| Block 4: >600kWh                                   | 1.6500             | 1.7700    | 2.02                 |
| 3 Fase   |                    |           |                      |
| 21-30A   |                    |           |                      |
| Dagtarief  | 7.30               | 7.50      | 8.55                 |
| Block 1A: 0 - 20kWh (Free units)                   | 0.7800             | 0.8300    | 0.95                 |
| Block 1B: 21-50kWh                                 | 0.7800             | 0.8300    | 0.95                 |
| Block 2: 51 - 350kWh                               | 0.9900             | 1.0600    | 1.21                 |
| Block 3: 351 - 600kWh                              | 1.4000             | 1.5000    | 1.71                 |
| Block 4: >600kWh                                   | 1.6500             | 1.7700    | 2.02                 |
| 31-60A   | Nie meer inwerking |           |                      |
| Dagtarief  | 14.14              |           | 0.00                 |
| Block 1A: 0 - 20kWh (Free units)                   | 0.7800             |           | 0.00                 |
| Block 1B: 21-50kWh                                 | 0.7800             |           | 0.00                 |
| Block 2: 51 - 350kWh                               | 0.9900             |           | 0.00                 |
| Block 3: 351 - 600kWh                              | 1.4000             |           | 0.00                 |
| Block 4: >600kWh                                   | 1.6500             |           | 0.00                 |
| Konvensionele Meters                               |                    |           |                      |
| 1 Fase   |                    |           |                      |
| 1-30A  |                    |           |                      |
| Beskikbaarheidsfooi per maand                      | 130.00             | 140.00    | 159.60               |
| Block 1A: 0 - 20kWh (Free units)                   | 0.7900             | 0.8400    | 0.96                 |
| Block 1B: 21-50kWh                                 | 0.7900             | 0.8400    | 0.96                 |
| Block 2: 51 - 350kWh                               | 1.0000             | 1.0700    | 1.22                 |
| Block 3: 351 - 600kWh                              | 1.4100             | 1.5100    | 1.72                 |
| Block 4: >600kWh                                   | 1.6600             | 1.7800    | 2.03                 |
| 31-60A   |                    |           |                      |
| Beskikbaarheidsfooi per maand                      | 255.00             | 270.00    | 307.80               |
| Block 1A: 0 - 20kWh (Free units)                   | 0.7900             | 0.8400    | 0.96                 |
| Block 1B: 21-50kWh                                 | 0.7900             | 0.8400    | 0.96                 |
| Block 2: 51 - 350kWh                               | 1.0000             | 1.0700    | 1.22                 |
| Block 3: 351 - 600kWh                              | 1.4100             | 1.5100    | 1.72                 |
| Block 4: >600kWh                                   | 1.6600             | 1.7800    | 2.03                 |
| 3 Fase   |                    |           |                      |
| 21-30A   |                    |           |                      |
| Beskikbaarheidsfooi per maand                      | 360.00             | 375.00    | 427.50               |
| Block 1A: 0 - 20kWh (Free units)                   | 0.7900             | 0.8400    | 0.96                 |
| Block 1B: 21-50kWh                                 | 0.7900             | 0.8400    | 0.96                 |
| Block 2: 51 - 350kWh                               | 1.0000             | 1.0700    | 1.22                 |
| Block 3: 351 - 600kWh                              | 1.4100             | 1.5100    | 1.72                 |
| Block 4: >600kWh                                   | 1.6600             | 1.7800    | 2.03                 |
| 31-100A  |                    |           |                      |
| Beskikbaarheidsfooi per maand                      | 709.92             | 710.00    | 809.40               |
| Block 1A: 0 - 20kWh (Free units)                   | 0.7900             | 0.8400    | 0.96                 |
| Block 1B: 21-50kWh                                 | 0.7900             | 0.8400    | 0.96                 |
| Block 2: 51 - 350kWh                               | 1.0000             | 1.0700    | 1.22                 |
| Block 3: 351 - 600kWh                              | 1.4100             | 1.5100    | 1.72                 |
| Block 4: >600kWh                                   | 1.6600             | 1.7800    | 2.03                 |
| 61-80A (nie beskikbaar vir nuwe aansluitings nie)  | Nie meer inwerking |           |                      |
| Beskikbaarheidsfooi per maand                      | 1 295.00           |           | 0.00                 |
| Block 1A: 0 - 20kWh (Free units)                   | 0.7900             |           | 0.00                 |
| Block 1B: 21-50kWh                                 | 0.7900             |           | 0.00                 |
| Block 2: 51 - 350kWh                               | 1.0000             |           | 0.00                 |
| Block 3: 351 - 600kWh                              | 1.4100             |           | 0.00                 |
| Block 4: >600kWh                                   | 1.6600             |           | 0.00                 |
| 31-100A (nie beskikbaar vir nuwe aansluitings nie) | Nie meer inwerking |           |                      |

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## SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIËLE JAAR

|   | 2015/2016 | 2016/2017 | 2016/2017 met<br>BTW |
|---|-----------|-----------|----------------------|
| Beskikbaarheidsfooi per maand   | 1 336.00  |           | 0.00                 |
| Block 1A 0 - 20kWh (Free units)   | 0 7900    |           | 0.00                 |
| Block 1B 21-50kWh   | 0 7900    |           | 0.00                 |
| Block 2: 51 - 350kWh  | 1 0000    |           | 0.00                 |
| Block 3 351 - 600kWh  | 1 4100    |           | 0.00                 |
| Block 4 >600kWh   | 1 6600    |           | 0.00                 |
| Kommersiële Verbruikers   |           |           |                      |
| Designated, Kammergeboorte, meters DAB's, Kruisafgesluit                |           |           |                      |
| aansluitingsmet n breker nie meer as 60Amp vir enkel fase of 100Amp vir |           |           |                      |
| drie fase   |           |           |                      |
| Vooruitbetaalde Meters  |           |           |                      |
| 1 Fase  |           |           |                      |
| Dagtandef   | 3.30      | 3.45      | 3.93                 |
| 30A   | 1.6200    | 1.7200    | 1.96                 |
| Dagtandef   | 1.0000    | 3.45      | 3.93                 |
| 60A - 80A   | 1.7300    | 1.8600    | 2.12                 |
| 3 Fase  |           |           |                      |
| Dagtandef   | 1.0000    | 3.45      | 3.93                 |
| 60A - 80A   | 1.7300    | 1.8600    | 2.12                 |
| Konfessionele Meters  |           |           |                      |
| 1 Fase  |           |           |                      |
| Beskikbaarheidsheffing per maand  | 210.00    | 225.00    | 256.50               |
| 20-30Amp  | 1.4500    | 1.5600    | 1.78                 |
| Beskikbaarheidsheffing per maand  | 400.00    | 425.00    | 484.50               |
| 31-60Amp  | 1.4100    | 1.5200    | 1.73                 |
| 3 Fase  |           |           |                      |
| Beskikbaarheidsheffing per maand  | 574.20    | 580.00    | 661.20               |
| 20-30Amp  | 1.3100    | 1.4100    | 1.61                 |
| Beskikbaarheidsheffing per maand  | 1 148.40  | 1 150.00  | 1 311.00             |
| 31-60Amp  | 1.3100    | 1.4100    | 1.61                 |
| Beskikbaarheidsheffing per maand  | 1 914.00  | 1 915.00  | 2 183.10             |
| 61-100Amp   | 1.3100    | 1.4100    | 1.61                 |
| Grootmaatsdienste   |           |           |                      |
| Normale grootmaatsdiens   |           |           |                      |
| Basies heffing per maand  | 606.00    | 630.00    | 718.20               |
| Netwerkvrage heffing (KVA)  | 175.00    | 185.00    | 210.90               |
| Netwerk bekikbaarheid heffing (KVA)                                     | 17.86     | 19.00     | 21.66                |
| Energie heffing   | 0.6900    | 0.7400    | 0.84                 |
| Time of Use   |           |           |                      |
| Basies heffing per maand  | 606.00    | 630.00    | 718.20               |
| Netwerkvrage heffing (KVA)  | 34.78     | 36.52     | 41.63                |
| Netwerk bekikbaarheid heffing (KVA)                                     | 25.38     | 26.65     | 30.38                |
| Energie heffing   |           |           |                      |
| High demand ( Junie tot augustus)                                       |           |           |                      |
| Peak  | 3.0620    | 3.2940    | 3.76                 |
| Standard  | 0.9849    | 1.0597    | 1.21                 |
| Off-peak  | 0.5678    | 0.6109    | 0.70                 |
| Low demand  |           |           |                      |
| Peak  | 1.0562    | 1.1364    | 1.30                 |
| Standard  | 0.7542    | 0.8115    | 0.93                 |
| Off-peak  | 0.5029    | 0.5411    | 0.62                 |
| Reactive energy charge (R/KVA)  | 0.1276    | 0.1370    | 0.16                 |
| Ander elektrisiteits tariewe  |           |           |                      |
| Straatligte   | 1 320     | 1 3200    | 1 50                 |
| Sportgronde   |           |           |                      |
| 0-30Amp   | 1 6000    | 1 7200    | 1 96                 |
| 31-60Amp  | 1 6000    | 1 7200    | 1 96                 |
| Skougronde  | 1 7400    | 1 8700    | 2 13                 |
| Droedy Water Meul   | 1 6000    | 1 6000    | 1 82                 |
| Skole   |           |           |                      |
| Beskikbaarheidsheffing per maand  | 255.00    | 260.00    | 296.40               |
| 31-60Amp 1 fase   | 1 5800    | 1 7000    | 1 94                 |

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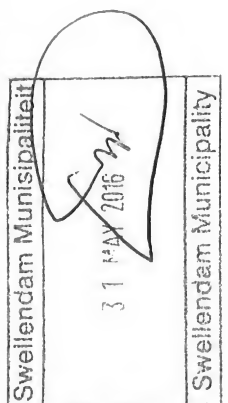




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2016 / 2017 FINANSIËLE JAAR

|   | 2015/2016  | 2016/2017            | 2016/2017 met<br>BTW |
|---|------------|----------------------|----------------------|
| Beskikbaarheidsheffing per maand  | 709 92     | 710 00               | 809 40               |
| 31-60Amp 3 fase   | 1 4820     | 1 5900               | 1 81                 |
| Beskikbaarheidsheffing per maand  | 1 914 00   | 1 915 00             | 2 183 10             |
| 61-100Amp 3 Fase  | 1 3100     | 1 4100               | 1 61                 |
| Skole Sport gronde  | 1 6000     | 1 7200               | 1 96                 |
| Munisipale verbruik   | 1 32       | 1 3200               | 1 50                 |
| Die elektrisiteits tariewe word per rekening maand gebruik en nie datum van meterlesing nie       |            |                      |                      |
| Diverse Elektrisiteits tariewe  |            |                      |                      |
| Verhoog van ampere (Enkelfase)  | 540 00     | 560 00               | 638 40               |
| Verhoog van ampere (Driefase)   | 810 00     | 840 00               | 957 60               |
| Verlaag van ampere (Enkelfase)  | 270 00     | 300 00               | 342 00               |
| Verlaag van ampere (Driefase)   | 325 00     | 350 00               | 399 00               |
| Heraansluiting van elektrisiteit  | 200 00     | 220 00               | 250 80               |
| Heraansluiting na wanbetaling   | 200 00     | 220 00               | 250 80               |
| Heraansluiting wanneer by paal afgesit word   | 440 00     | 460 00               | 524 40               |
| Hertoets van installasie  |            | Werklike koste + 20% |                      |
| Spesiale aflesing (Op versoek van verbruiker)   | 160 00     | 170 00               | 193 80               |
| Indien die water en elektrisiteits meters altwee gelees moet word is slegs een tarief ter sprake. |            |                      |                      |
| Toets van meter   | 450 00     | 480 00               | 547 20               |
| Herstelwerk van foute na-ure  |            | Werklike koste + 20% |                      |
| Ongemagtigde instalasies van elektrisiteits meters  |            |                      |                      |
| Eerste oortreding   | 1 700 00   | 2000 00              | 2 280 00             |
| Tweede oortreding   | 2 300 00   | 2600 00              | 2 984 00             |
| Derde oortreding  | 3 000 00   | 3500 00              | 3 990 00             |
| Na n derde oortreding het die munisipaliteit die keuse om die krag permanent te ontkoppel.        |            |                      |                      |
| VERVANGING KONVENSIONELE KRAGMETER MET VOORUITBETAALDE KRAGMETER                                  | 810 00     | 810 00               | 923 40               |
| BESKIKBAARHEIDGELDE (VAKANTE ERWE) PER JAAR   | 1 940 00   | 2 050 00             | 2 337 00             |
| Verhuring van "Cherry Picker" per uur   | 850 00     | 900 00               | 1 026 00             |
| DIVERSE TARIEWE   |            |                      |                      |
| ADRESLYS :  |            |                      |                      |
| Per eksemplaar  | 650 00     | 695 50               | 792 87               |
| Per eksemplaar (Elektronies)  | 220 00     | 235 40               | 268 36               |
| BANIERE : (Maksimum 2 weke)   |            |                      |                      |
| Opsit van banier vir kerk en welsynorganisasies (Per week)  | 320 00     | 340 00               | 387 60               |
| Opsit van banier vir ander doeleindes (Per week)  | 490 00     | 520 00               | 592 80               |
| BEGRAAFPLAAS :  |            |                      |                      |
| BEGRAAFPLASE (SWELLENDAM EN BARRYDALE) :  |            |                      |                      |
| GRAFPERSELE : Kindergraf (Onder 12 jaar oud)  | 155 00     | 165 00               | 188 10               |
| (SWELLENDAM) Enkelgraf  | 185 00     | 200 00               | 228 00               |
| Dubbelgraf  | 300 00     | 320 00               | 364 80               |
| MAAK VAN GRAFTE : Grawe van enkelgraf   | 1 890 00   | 2 000 00             | 2 280 00             |
| (SWELLENDAM) Grawe van dubbelgraf   | 3 810 00   | 4 000 00             | 4 560 00             |
| Grawe van graf na-ure   | 2 X tarief | 2 X tarief           |                      |
| GRAFPERSELE : Kindergraf (Onder 12 jaar oud)  | 155 00     | 165 00               | 188 10               |
| (BARRYDALE) Enkelgraf   | 185 00     | 200 00               | 228 00               |
| Dubbelgraf  | 300 00     | 320 00               | 364 80               |
| MAAK VAN GRAFTE : Grawe van enkelgraf   | 1 890 00   | 2 000 00             | 2 280 00             |
| (BARRYDALE) Grawe van dubbelgraf  | 3 810 00   | 4 000 00             | 4 560 00             |
| Grawe van graf na-ure   | 2 X tarief | 2 X tarief           |                      |
| BEGRAAFPLASE (RAILTON, SUURBRAAK EN SMITSVILLE) :   |            |                      |                      |
| GRAFPERSELE : Kindergraf (Onder 12 jaar oud)  | 120 00     | 130 00               | 148 20               |
| Enkelgraf   | 155 00     | 165 00               | 188 10               |
| Dubbelgraf  | 275 00     | 300 00               | 342 00               |
| MAAK VAN GRAFTE : Grawe van enkelgraf - Railton   | 1 890 00   | 2 000 00             | 2 280 00             |
| Grawe van enkelgraf - Smitsville  | 1 890 00   | 2 000 00             | 2 280 00             |
| Grawe van enkelgraf - Suurbraak   | 1 890 00   | 2 000 00             | 2 280 00             |





## SWELLEN DAM MUNISIPALITEIT

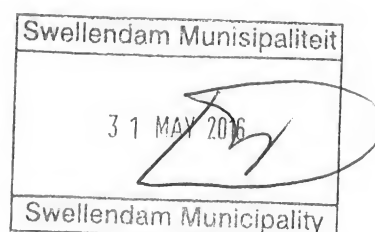
2016 / 2017 FINANSIËLE JAAR

|   | 2015/2016   | 2016/2017  | 2016/2017 met<br>BTW |
|---|-------------|------------|----------------------|
| Graue van dubbelgraf  | 3 810.00    | 4 000.00   | 4 560.00             |
| Graue van graf na-ure   | 2 X tarief  | 2 X tarief |                      |
| Self graue  | 50.00       | 50.00      |                      |
| MUUR VAN HERINNERING  |             |            |                      |
| Inwoners van Swellendam en distrik. - Per nis   | 1 100.00    | 1 150.00   | 1 311.00             |
| Nie-inwoners van Swellendam en distrik, wat eiendom in Swellendam besit<br>- Per nis  | 1 730.00    | 1 800.00   | 2 052.00             |
| Nie-inwoners van Swellendam - Per nis   | 3 600.00    | 3 800.00   | 4 332.00             |
| BIBLIOTEEK :  |             |            |                      |
| DUPLIKAAT LIDKAARTE   | 13.16       | 13.16      | 15.00                |
| VERLORE PLASTIEK  | 2.63        | 2.63       | 3.00                 |
| BOETEGELDE : Per item vanaf 1ste dag tot eerste week  | -           | -          |                      |
| Daarna R1.50 per week   | 1.32        | 1.32       | 1.50                 |
| Maksimum boete per item na 6 weke   | 26.32       | 26.32      | 30.00                |
| BOETEGELDE : Per video per dag  | 7.90        | 7.90       | 9.01                 |
| BOETEGELDE : Boekomslag as merker gebruik   | 1.32        | 1.32       | 1.50                 |
| Verlore stempelblad of kaarhouer  | 1.32        | 1.32       | 1.50                 |
| AANVRAE : Inhuise materiaal   | 2.63        | 2.63       | 3.00                 |
| Spesiale aanvrage / interbiblioteeklenings  | 5.26        | 5.26       | 6.00                 |
| TYDELIKE LIDMAATSKAP : Per kaartjie   | 52.19       | 52.19      | 59.50                |
| FOTOSTATE : A4 (Swart en Wit)   | 0.88        | 0.88       | 1.00                 |
| A4 (Kleur)  | 4.39        | 4.39       | 5.00                 |
| FAKSE : Stuur   | 4.36        | 4.39       | 5.00                 |
| Ontvang   | 2.19        | 2.19       | 2.50                 |
| VERLORE ITEMS   | Koste + 20% | Koste      |                      |
| Biblioteek sale   |             |            |                      |
| Railton   | 125.00      | 135.00     | 153.90               |
| Barrydale   | 125.00      | 135.00     | 153.90               |
| BOUPLANFOOIE :  |             |            |                      |
| DEPOSITO BETAALBAAR VIR MOONTLIKE<br>SKADE AAN MUNISIPALE EIENDOM EN BOUROMMEL :<br>(Depoito terugbetaalbaar by sertifisering van werk afhandeling) |             |            |                      |
| Residensieel  | 2 200.00    | 2 000.00   |                      |
| Alle ander geboue   | 4 300.00    | 4 300.00   |                      |
| Geen rente betaalbaar op deposito   |             |            |                      |
| NUWE GEBOUE (RESIDENSIEEL) :  |             |            |                      |
| Basiese fooi Kategorie 1 soos per SANS 10400 (< 80m <sup>2</sup> totaal)  | 350.00      | 350.00     | 399.00               |
| Plus - Rioolinspeksiegelde  | 510.00      | 500.00     | 570.00               |
| Basiese fooi ander residensiële geboue / kerke  | 700.00      | 500.00     | 570.00               |
| Plus - Fooi / m <sup>2</sup>  | 32.00       | 22.00      | 25.08                |
| Plus - Rioolinspeksiegelde  | 510.00      | 500.00     | 570.00               |
| (50 % rebat / korting word toegestaan op fooie vir kerke)   |             |            |                      |
| NUWE GEBOUE (BESIGHEID / NYWERHEDE / PLASE) :   |             |            |                      |
| Basiese fooi - Onbeperkte grootte   | 760.00      | 700.00     | 798.00               |
| Plus - Fooi / m <sup>2</sup> (<400m <sup>2</sup> )  | 32.00       | 22.00      | 25.08                |
| Plus - Fooi / m <sup>2</sup> (>400m <sup>2</sup> )  | 20.50       | 20.00      | 22.30                |
| Plus - Fooi / m <sup>2</sup> Store  | 16.20       | 9.00       | 10.25                |
| Plus - Rioolinspeksiegelde  | 510.00      | 500.00     | 570.00               |
| AANBOUINGS AAN BESTAANDE GEBOUE :   |             |            |                      |
| Basiese fooi Kategorie 1 soos per SANS 10400 (< 80m <sup>2</sup> totaal)  | 350.00      | 350.00     | 399.00               |
| Basiese fooi - Onbeperkte grootte   | 510.00      | 500.00     | 570.00               |
| Plus - Fooi / m <sup>2</sup>  | 32.00       | 22.00      | 25.08                |
| Plus - Rioolinspeksiegelde  | 510.00      | 500.00     | 570.00               |
| AANBOUINGS (BESIGHEID / NYWERHEDE / PLASE) :  |             |            |                      |
| Basiese fooi - Onbeperkte grootte   |             | 700.00     | 798.00               |
| Plus - Fooi / m <sup>2</sup> (<400m <sup>2</sup> )  |             | 22.00      | 25.08                |
| Plus - Fooi / m <sup>2</sup> (>400m <sup>2</sup> )  |             | 20.00      | 22.30                |
| Plus - Fooi / m <sup>2</sup> Store  |             | 9.00       | 10.25                |
| Plus - Rioolinspeksiegelde  |             | 500.00     | 570.00               |
| KLEINWERKE PERMIT :   |             |            |                      |

Swellendam Munisipaliteit

31 MAY 2016

Swellendam Municipality



## SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIËLE JAAR

|   | 2015/2016 | 2016/2017                 | 2016/2017 met<br>BTW |
|---|-----------|---------------------------|----------------------|
| Basiese fooi - Alle klein bouwerke                                      | 260.00    | 250.00                    | 285.00               |
| Plus - Fooi / m <sup>2</sup>  | 16.20     | 9.00                      | 10.26                |
| Wendyhuys (2 de wooneenheid)  | 260.00    | 250.00                    | 285.00               |
| Plus - Fooi / m <sup>2</sup>  | 16.20     | 9.00                      | 10.26                |
| OORSKRYDING VAN BOUPLYNE  |           |                           |                      |
| Aansoekfooi   | 1 000.00  | 1 000.00                  | 1 140.00             |
| Oorskryding sonder vooraf magtiging                                     | 5 100.00  | -                         | 0.00                 |
| RIOOLINSPEKSIE  |           |                           |                      |
| Eerste inspeksie  | 510.00    | -                         | 0.00                 |
| Per elke herinspeksie   | 420.00    | -                         | 0.00                 |
| HERINSPEKSIEGELDE   | 590.00    | -                         | 0.00                 |
| HERNUWING / WYSIGING VAN BOUPLANNE                                      | 0.00      | 700.00                    | 798.00               |
| Geen bouplangelde sal terug betaal word na een jaar na aansoek          |           |                           |                      |
| ERFENIS STATUS ONDERSOEK  | 1 400.00  | 1 400.00                  | 1 596.00             |
| UITREIKING VAN SLOPINGCERTIFKAAT  | 950.00    | 900.00                    | 1 026.00             |
| ADVERTENSIE TEKENS :  |           |                           |                      |
| Spasies op straatnaamborde eenmalig                                     | 800.00    | 800.00                    | 912.00               |
| Avertensietekensfooi  | 250.00    | 250.00                    | 285.00               |
| BOUPLAN INLIGTING / SKATTINGSVEL  | 260.00    | 260.00                    | 296.40               |
| FOTOSTATE / AFDrukke (Per bladsy) : Planne                              |           |                           |                      |
| A1  | 60.00     | 60.00                     | 68.40                |
| A0  | 120.00    | 120.00                    | 136.80               |
| A1 (elektronies)  | 30.00     | 30.00                     | 34.20                |
| A0 (elektronies)  | 60.00     | 60.00                     | 68.40                |
| MOTOR- EN VOETOORGANGE :  |           |                           |                      |
| KLEIN VOETBRUGGIES  |           | Koste plus 20%            |                      |
| ENKEL VOERTUIGBRUGGIES (3 meter)  |           | Koste plus 20%            |                      |
| DUBBEL VOERTUIGBRUGGIES (6.5 meter)                                     |           | Koste plus 20%            |                      |
| MOTORINGANG – Enkel randsteen versak 3 meter                            |           | Koste plus 20%            |                      |
| Dubbel randsteen versak 6 meter   |           | Koste plus 20%            |                      |
| SKUTFOOIE   |           |                           |                      |
| Perde, donkies, beeste, skape of enige ander dier                       | 105.26    | 114.04                    | 130.01               |
| (Eenmalige fooi per kop)  |           |                           |                      |
| Dagfooie:   |           |                           |                      |
| Skape, bokke, perde, donkies em beeste (per kop per dag)                | 105.26    | 114.04                    | 130.01               |
| Diere apart aangehou (hings/bul) per kop per dag                        | 144.74    | 153.51                    | 157.89               |
| Diere apart aangehou (skaapram/bokram) per kop per dag                  | 115.79    | 127.19                    | 145.00               |
| Vervoer van diere   |           | AA tarief per kilometer   |                      |
| DIERE BEGRAWE - BINNE DORPSGRENSE (Optel / vervoer / grawe / toegooi) : |           |                           |                      |
| KATTE EN HONDE  | 230.00    | 246.10                    | 280.55               |
| SKAPE, BOKKE, KALWERS EN VARKE  | 455.00    | 486.85                    | 555.01               |
| PERDE, BEESTE EN DONKIES  | 1 150.00  | 1 230.50                  | 1 402.77             |
| DIERE BEGRAWE (Grawe / toegooi) :                                       |           |                           |                      |
| KATTE EN HONDE  | 155.00    | 165.85                    | 189.07               |
| SKAPE, BOKKE, KALWERS EN VARKE  | 305.00    | 326.35                    | 372.04               |
| PERDE, BEESTE EN DONKIES  | 760.00    | 813.20                    | 927.05               |
| DIVERSE HUUR - SUURBRAAK :  |           |                           |                      |
| HUUR VAN ERWE (Per maand)   |           | Volgens<br>huurooreenkoms |                      |
| HUUR VAN WEIDINGSKAMPE (Per jaar)                                       |           | Volgens<br>huurooreenkoms |                      |
| HUUR VAN WEIDINGSKAMP (MS Gaffley)                                      |           | Volgens<br>huurooreenkoms |                      |

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## SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIËLE JAAR

|   | 2015/2016 | 2016/2017                 | 2016/2017 met<br>BTW |
|---|-----------|---------------------------|----------------------|
| PALMIET EN TUINLOTTE  |           | Volgens<br>huurooreenkoms |                      |
| MEENTWONINGS (Per maand)  |           | Volgens<br>huurooreenkoms |                      |
| SAAILANDE (Per jaar)  |           | Volgens<br>huurooreenkoms |                      |
| HUUR VAN GEBOUE . Bakery en Skrynerkers (Per maand)   |           | Volgens<br>huurooreenkoms |                      |
| DIVERSE HUUR - RAADSGEBOUE :  |           |                           |                      |
| HUUR VAN RAADSAAL VIR VERGADERINGS  | 910.00    | 970.00                    | 1 105.80             |
| HUUR VAN BIBLIOTEEKSAAL   | 125.00    | 135.00                    | 153.90               |
| FINANSIËLEDIENSTE :   |           |                           |                      |
| BOETES / RENTES OP LAAT BETALINGS   |           | Prima bankkoers+1%        |                      |
| WAARDASIESERTIFIKATE (Binne gebied)   | 180.00    | 190.00                    | 216.60               |
| WAARDASIESERTIFIKATE (Buite gebied)   | 180.00    | 190.00                    | 216.60               |
| BELASTINGUITKLARINGSERTIFIKATE  | 200.00    | 215.00                    | 245.10               |
| VERSTREKKING VAN INLIGTING  |           |                           |                      |
| Afskrf van begroting  | 180.00    | 190.00                    | 216.60               |
| Afskrf van finansiële state   | 180.00    | 190.00                    | 216.60               |
| Rekeninge in diensregister  | 110.00    | 115.00                    | 131.10               |
| Rekeninge nie in diensregister  | 165.00    | 175.00                    | 199.50               |
| TJEKS GEWEIER   | 160.00    | 175.00                    | 199.50               |
| ELEKTRONIESE TRANSAKSIE GEWEIER   | 160.00    | 175.00                    | 199.50               |
| AANVULLENDE WAARDASIE (per eenheid)<br>(Op versoek van grondeienaar)  | 540.00    | 580.00                    | 661.20               |
| WAARDASIEVERSLAG  | 700.00    | 740.00                    | 843.60               |
| WAARDASIEROL (Alle eiendomme)   | 1 800.00  | 1 950.00                  | 2 223.00             |
| Verskaffing van duplikaat rekening  | 4.39      | 4.39                      | 5.00                 |
| VERSKAFFING VAN TENDER DOKUMENTASIE (Indien nie andersins<br>bepaal)  | 300.00    | 320.00                    | 364.80               |
| KAMPEERGERIEWE :  |           |                           |                      |
| PERSELE - WOONWAENS EN TENTE :  |           |                           |                      |
| Basiese tarief (Per perseel per nag)  | 175.00    | 185.00                    | 210.90               |
| Addisionele persone per perseel meer as vyf   | 13.50     | 14.50                     | 16.53                |
| Persone (Kinders onder 5 jaar uitgesluit)   | -         |                           |                      |
| Langtermynverhuur (Per maand per perseel)   | 2 300.00  | 2 500.00                  | 2 850.00             |
| Pensionaris   |           | 20% afslag                |                      |
| HUTHUISIES :  |           |                           |                      |
| 1 Persoon   | 475.00    | 500.00                    | 570.00               |
| 2 Persone   | 540.00    | 570.00                    | 649.80               |
| 3 Persone   | 570.00    | 600.00                    | 684.00               |
| 4 Persone   | 600.00    | 630.00                    | 718.20               |
| Vir verblyf langer as een nag<br>(Ongeag aantal persone wat oorbly)   | 450.00    | 480.00                    | 547.20               |
| Breekskade deposito   | 90.00     | 500.00                    |                      |
| Naweektarief – Vrydag tot Sondag 16h00  | 23.00     | 25.00                     | 28.50                |
| Beddegoed in huisies per persoon  | 21.00     | 22.80                     | 25.99                |
| GROEPBESPREKINGS : (10 of meer persele / huisies)   |           |                           |                      |
| Maandag tot Vrydag  |           | 10% afslag                |                      |
| Naweek met twee nagte   |           | 10% afslag                |                      |
| Pensionaris   |           | 20% afslag                |                      |
| [Gratis chalets sal beskikbaar gestel word na gelang van die behoefte,<br>meriete en diskresie van die Burgemeesterskomitee, op skriftelike<br>versoek daarvoor.] |           |                           |                      |
| EKSTRAS   |           |                           |                      |
| Krag vir karavane (Per dag)   | 25.00     | 27.00                     | 30.78                |
| DAGBESOEKERS :  |           |                           |                      |
| Volwassenes   | 55.00     | 60.00                     | 68.40                |
| Kinders tot 15 jaar   | 20.00     | 21.00                     | 23.94                |

Swellendam Munisipaliteit

31 MAY 2016

Swellendam Municipality



## SWELLEN DAM MUNISIPALITEIT

2016 / 2017 FINANSIËLE JAAR

|   | 2015/2016 | 2016/2017                | 2016/2017 met<br>BTW |
|---|-----------|--------------------------|----------------------|
| Senior Burgers (Ouer as 65 jaar)  |           |                          | 0                    |
| <b>LEI WATERTARIEWE :</b>   |           |                          |                      |
| <b>SWELLEN DAM (Jaarlikse fooi)</b>   |           |                          |                      |
| 1 Uur per week  | 2 800.00  | 3 000.00                 | 3 420.00             |
| 1 Uur per week (Landbou)  | 2 800.00  | 3 000.00                 | 3 420.00             |
| Pomp uit Koorlandsrivier  |           | Geen verdere verskaffing |                      |
| Pomp in Panoramaweg-omgewing  |           | Geen verdere verskaffing |                      |
| <b>ALLE AANSOEKE WORD INGEWAG TOT 15 AUGUSTUS</b>   |           |                          |                      |
| <b>SUURBRAAK :</b>  |           |                          |                      |
| Per erf   | 3.30      | 4.00                     | 4.56                 |
| <b>BARRYDALE (Jaarlikse fooi)</b>   |           |                          |                      |
| Per watererf  | 1 600.00  | 1 800.00                 | 2 052.00             |
| Per droë-erf  | 1 600.00  | 1 800.00                 | 2 052.00             |
| Die verkryging van die diens is slegs van toepassing tot die finansiële jaar waarin die tarief geld.  |           |                          |                      |
| <b>INFRASTRUKTUURBYDRAES :</b>  |           |                          |                      |
| Die datum waarop betaling van die infrastruktuurbydraes gemaak word, sal die geldende tariewe bepaal  |           |                          |                      |
| Gelde is betaalbaar by aansoek om Klaringsertifikaat (Art. 118 van Stelselwet) of by goedkeuring van bouplanne  |           |                          |                      |
| Infrastruktuurbydraes is betaalbaar deur:   |           |                          |                      |
| - Ontwikkelaars ten opsigte van elke erf;   |           |                          |                      |
| - ontwikkeling van hoë digtheids en/of groepbehuising, ten opsigte van elke geboue-eenheid;   |           |                          |                      |
| - by onderverdeling, ten opsigte van elke addisionele erf;  |           |                          |                      |
| - elke addisionele wooneenheid op 'n residensiële erf;  |           |                          |                      |
| Die infrastruktuurbydrae word bereken ten opsigte van elke erf of elke geboue-eenheid wat op sodanige erf opgerig word/staan te word, watter een ook al die meeste is. In die geval van hoë digtheids- en/of groepsbehuising ontwikkelings, word die bydraes bereken by indiening van die bouplanne.  |           |                          |                      |
| <b>HEFFING PER ERF OF EENHEID</b>   | 5 000.00  | 5 000.00                 | 5 700.00             |
| <b>ELEKTRISITEIT</b>  | 5 000.00  | 5 000.00                 | 5 700.00             |
| <b>WATERDIENSTE</b>   | 6 000.00  | 6 000.00                 | 6 840.00             |
| <b>SANITASIE</b>  | 1 250.00  | 1 250.00                 | 1 425.00             |
| <b>PAAIE</b>  | 1 000.00  | 1 000.00                 | 1 140.00             |
| <b>STORMWATER</b>   |           |                          |                      |
| Waar 'n elektrisiteitsverbruiker aansoek doen vir 'n toevoer van meer as een (1) MVA, sal bogemelde elektrisiteitsbydrae nie betaalbaar wees nie. Die toepaslike bydrae soos deur die Raad se Raadgewende Ingenieurs bereken, sal in hierdie geval betaalbaar wees.   |           |                          |                      |
| Infrastruktuurbydraes vir oprigting van 'n tweede wooneenheid:  |           |                          |                      |
| Onderstaande infrastruktuurbydrae is betaalbaar by die goedkeuring van 'n vergunningsgebruik vir die oprigting van 'n addisionele wooneenheid op 'n residensiële erf (en betaalbaar voor konstruksie begin).  |           |                          |                      |
| - tot 50 m² vloeroppervlak: gelykstaande aan  |           | 0% van heffing           |                      |
| - 51 m² tot 80 m² vloeroppervlak: gelykstaande aan  |           | 30% van heffing          |                      |
| - 81 m² of meer vloeroppervlak (maks.) gelykstaande aan   |           | 50% van heffing          |                      |
| Ontwikkelaars moet die totale koste dra van die uitbreiding/opgradering van eksterne dienste wat nodig is om in die dienste-behoefte van die spesifieke ontwikkeling te kan voorsien volgens die Raad se spesifikasies, en  |           |                          |                      |
| Waar ontwikkelaars die totale toepaslike bykomende uitbreiding en/of opgradering van die eksterne infrastruktuur tot bevrediging van die Raad aangebring het, sal die infrastruktuurbydrae dienoreenkomstig verminder word; met dien verstande dat die vermindering beperk word tot 'n bedrag gelykstaande aan die totale bydrae(s) betaalbaar. |           |                          |                      |
| Die infrastruktuurheffings is slegs betaalbaar per diens wat die Raad in die spesifieke area lewer  |           |                          |                      |
| Indien ontwikkelingsbydraes betaal is en die ontwikkeling nie sou plaasvind nie sal 'n terugbetaling gedoen kan word op aansoek van die voormalige ontwikkelaar/s minus 25% administratiewefooi. Geen rente is betaalbaar nie.  |           |                          |                      |
| <b>STADSAAL :</b>   |           |                          |                      |
| <b>KONSERTE, TONEEL, BIOSKOOP, DANSE, EETMALE</b>   |           |                          |                      |
| <b>ONTHALE, BAZAARS, VERGADERINGS EN UITSTALLINGS</b>   |           |                          |                      |
| Deposito (Terugbetaalbaar)  | 760.00    | 815.00                   |                      |
| Weeksdae  | 700.00    | 750.00                   | 855.00               |
| Vrydae en Saterdag  | 870.00    | 930.00                   | 1 060.20             |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00                   | 193.90               |

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## SWELLEN DAM MUNISIPALITEIT

2016 / 2017 FINANSIËLE JAAR

|   | 2015/2016 | 2016/2017 | 2016/2017 met<br>BTW |
|---|-----------|-----------|----------------------|
| Huur van breekgoed per dosyn  | 4 90      | 5 20      | 5 93                 |
| <b>GODSDIENSTIGE, OPVOEDKUNDIGE, LIEFDADIGHEIDS<br/>EN SPORTLIGGAME VAN SWELLEN DAM</b> |           |           |                      |
| Deposito (Terugbetaalbaar)  | 180 00    | 195 00    |                      |
| Alle dae  | 115 00    | 125 00    | 142 50               |
| Dienssentrum - Speletjies (Geen deposito)   | 175 00    | 185 00    | 210 90               |
| Eksterne gebruikers   | 250 00    | 270 00    | 307 80               |
| Addisionele dag vir voorbereiding van saal  | 160 00    | 170 00    | 193 80               |
| Huur van breekgoed per dosyn  | 4 90      | 5 20      | 5 93                 |
| <b>SYSAAL VAN STADSAAAL</b>   |           |           |                      |
| Deposito - Herhalende gebruik (Terugbetaalbaar)   | 130 00    | 140 00    |                      |
| Deposito - Eenmalige gebruik (Terugbetaalbaar)  | 350 00    | 380 00    |                      |
| Weigh Less (Woensdagmiddae)   | 65 00     | 70 00     | 79 80                |
| WP Bloedoortappingdiens   |           | -         |                      |
| Dienssentrum - Normale gebruik (Geen deposito)  |           |           |                      |
| Kerkdiens (Sondae)  | 130 00    | 140 00    | 159 60               |
| Naaldwerkklasse (Werksure)  | 60 00     | 65 00     | 74 10                |
| Naaldwerkklasse (Na-ure)  | 100 00    | 107 00    | 121 98               |
| Vergaderings  | 165 00    | 175 00    | 199 50               |
| Handelsuitstallings   | 420 00    | 450 00    | 513 00               |
| Onthale (Huur sluit gebruik van kombuis in)   | 410 00    | 440 00    | 501 60               |
| Addisionele dag vir voorbereiding van saal  | 160 00    | 170 00    | 193 80               |
| Huur van breekgoed per dosyn  | 4 90      | 5 20      | 5 93                 |
| <b>SAAL IN RAILTON, SWELLEN DAM :</b>   |           |           |                      |
| DANSE   | 640 00    | 680 00    | 775 20               |
| Addisionele dag vir voorbereiding van saal  | 160 00    | 170 00    | 193 80               |
| Huur van breekgoed per dosyn  | 4 90      | 5 20      | 5 93                 |
| <b>NIE - OPVOEDKUNDIGE GEBRUIK</b>  |           |           |                      |
| Kerkdienste / Sangaande / Talentaande   | 205 00    | 220 00    | 250 80               |
| Troues / Partytjies   | 205 00    | 220 00    | 250 80               |
| Werkswinkels / Vergaderings   | 205 00    | 220 00    | 250 80               |
| Addisionele dag vir voorbereiding van saal  | 160 00    | 170 00    | 193 80               |
| Huur van breekgoed per dosyn  | 4 90      | 5 20      | 5 93                 |
| <b>OPVOEDKUNDIGE GEBRUIK</b>  | 65 00     | 70 00     | 79 80                |
| Addisionele dag vir voorbereiding van saal  | 160 00    | 170 00    | 193 80               |
| Huur van breekgoed per dosyn  | 4 90      | 5 20      | 5 93                 |
| <b>DEPOSITO'S (TERUGBETAALBAAR)</b>   |           |           |                      |
| Danse   | 480 00    | 510 00    |                      |
| Ander gebruike  | 160 00    | 170 00    |                      |
| <b>KONFERENSIESAAL IN SUURBRAAK :</b>   |           |           |                      |
| Gebruik per uur   | 38 00     | 41 00     | 46 74                |
| <b>SAAL IN SUURBRAAK :</b>  |           |           |                      |
| <b>DANSE</b>  |           |           |                      |
| Gebruik   | 570 00    | 610 00    | 695 40               |
| Deposito (Terugbetaalbaar)  | 430 00    | 460 00    |                      |
| Addisionele dag vir voorbereiding van saal  | 160 00    | 170 00    | 193 80               |
| Huur van breekgoed per dosyn  | 4 90      | 5 20      | 5 93                 |
| <b>KERKE</b>  |           |           |                      |
| Gewone dienste per uur  | 55 00     | 60 00     | 68 40                |
| Dienste met musiekinstrumente per uur   | 65 00     | 70 00     | 79 80                |
| Dienste per dag   | 205 00    | 220 00    | 250 80               |
| Deposito (Terugbetaalbaar)  | 150 00    | 160 00    |                      |
| Addisionele dag vir voorbereiding van saal  | 160 00    | 170 00    | 193 80               |
| Huur van breekgoed per dosyn  | 4 90      | 5 20      | 5 93                 |
| <b>VERGADERINGS</b>   |           |           |                      |
| Gebruik per uur   | 55 00     | 60 00     | 68 40                |
| Deposito (Terugbetaalbaar)  | 150 00    | 160 00    |                      |
| Addisionele dag vir voorbereiding van saal  | 160 00    | 170 00    | 193 80               |
| Huur van breekgoed per dosyn  | 4 90      | 5 20      | 5 93                 |
| <b>ANDER GEBRUIKE</b>   |           |           |                      |
| Gebruik   | 400 00    | 430 00    | 490 20               |
| Deposito (Terugbetaalbaar)  | 150 00    | 160 00    |                      |
| Addisionele dag vir voorbereiding van saal  | 160 00    | 170 00    | 193 80               |
| Huur van per dosyn  | 4 90      | 5 20      | 5 93                 |
| <b>GEBRUIK DEUR NIE-INWONERS</b>  |           |           |                      |
| Gebruik   | 480 00    | 510 00    | 581 40               |
| Deposito (Terugbetaalbaar)  | 300 00    | 320 00    |                      |
| Addisionele dag vir voorbereiding van saal  | 160 00    | 170 00    | 193 80               |
| Huur van breekgoed per dosyn  | 4 90      | 5 20      | 5 93                 |

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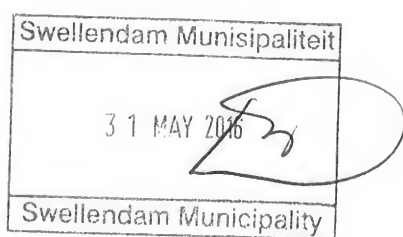
2016 / 2017 FINANSIËLE JAAR

|   | 2015/2016 | 2016/2017      | 2016/2017 met<br>BTW |
|---|-----------|----------------|----------------------|
| <b>MULTIPURPOSE CENTRE - RAILTON (THUSONG) :</b>  |           |                |                      |
| SAAL, VERGADERINGS EN WERKWINKELS   |           |                |                      |
| Gebruik   | 185.00    | 200.00         | 228.00               |
| Deposito (Terugbetaalbaar)  | 300.00    | 320.00         |                      |
| Kombuis   | 200.00    | 215.00         | 245.10               |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00         | 193.80               |
| Huur van breekgoed  | 4.90      | 5.20           | 5.93                 |
| <b>KONSERTE, TONEEL, BIOSKOOP, EETMALE, ONTHALE, BAZAARS, UITSTALLINGS</b>                |           |                |                      |
| Gebruik   | 660.00    | 710.00         | 809.40               |
| Deposito (Terugbetaalbaar)  | 440.00    | 470.00         |                      |
| Kombuis   | 200.00    | 215.00         | 245.10               |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00         | 193.80               |
| Huur van breekgoed per dosyn  | 4.90      | 5.20           | 5.93                 |
| <b>SANGFEESTE EN BAZAARS (KERKE EN DIENSORGANISASIES)</b>                                 |           |                |                      |
| Gebruik   | 270.00    | 290.00         | 330.60               |
| Deposito (Terugbetaalbaar)  | 320.00    | 340.00         |                      |
| Kombuis   | 200.00    | 215.00         | 245.10               |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00         | 193.80               |
| Huur van breekgoed per dosyn  | 4.90      | 5.20           | 5.93                 |
| <b>HUUR VAN KANTOORRUIMTE</b>   | 76.00     | 82.00          | 93.48                |
| <b>VERGADERINGS IN TELECENTRE</b>   | 125.00    | 135.00         | 153.90               |
| n Korting van 40 % word toegestaan aan alle plaaslike skole vir die gebruik van die MPCC. |           |                |                      |
| <b>SAAL IN BUFFELJAGSRIVIER :</b>   |           |                |                      |
| <b>DANSE</b>  |           |                |                      |
| Gebruik   | 520.00    | 520.00         | 592.80               |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00         | 193.80               |
| Huur van breekgoed per dosyn  | 4.90      | 5.20           | 5.93                 |
| <b>NIE - OPVOEDKUNDIGE GEBRUIK</b>  |           |                |                      |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00         | 193.80               |
| Huur van breekgoed  |           | Geen breekgoed |                      |
| <b>KERKE</b>  |           |                |                      |
| Gewone dienste per uur  | 50.00     | 55.00          | 62.70                |
| Dienste met musiekinstrumente   | 65.00     | 70.00          | 79.80                |
| Dienste per dag   | 155.00    | 160.00         | 182.40               |
| Deposito (Terugbetaalbaar)  | 120.00    | 130.00         |                      |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00         | 193.80               |
| Huur van breekgoed  |           | Geen breekgoed |                      |
| <b>OPVOEDKUNDIGE GEBRUIK</b>  |           |                |                      |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00         | 193.80               |
| Huur van breekgoed  |           | Geen breekgoed |                      |
| <b>DEPOSITOS (TERUGBETAALBAAR)</b>  |           |                |                      |
| Danse   | 150.00    | 160.00         |                      |
| Ander gebruike  | 150.00    | 160.00         |                      |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00         |                      |
| Huur van breekgoed  |           | Geen breekgoed |                      |
| <b>VERGADERINGS</b>   |           |                |                      |
| Gebruik per uur   | 80.00     | 85.00          | 96.90                |
| <b>ANDER GEBRUIKE</b>   |           |                |                      |
| Gebruik   | 380.00    | 400.00         | 456.00               |
| <b>GEBRUIK DEUR NIE-INWONERS</b>  |           |                |                      |
| Gebruik   | 455.00    | 470.00         | 535.80               |
| <b>SAAL IN BARRYDALE :</b>  |           |                |                      |
| <b>DANSE</b>  |           |                |                      |
| Gebruik   | 510.00    | 540.00         | 615.60               |
| Deposito (Terugbetaalbaar)  | 440.00    | 470.00         |                      |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00         | 193.80               |
| Huur van breekgoed per dosyn  |           |                |                      |
| <b>KERKE</b>  |           |                |                      |
| Gewone dienste per uur  | 100.00    | 107.00         | 121.98               |
| Dienste met musiekinstrumente   | 110.00    | 118.00         | 134.52               |
| Dienste per dag   | 205.00    | 220.00         | 250.80               |
| Deposito (Terugbetaalbaar)  | 160.00    | 170.00         |                      |
| Addisionele dag vir voorbereiding van saal  | 160.00    | 170.00         | 193.80               |
| Huur van breekgoed per dosyn  | 4.90      | 5.20           | 5.93                 |

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|--|-----------|-----------|----------------------|
| <b>VERGADERINGS</b>  |           |           |                      |
| Gebruik  | 170.00    | 135.00    | 210.90               |
| Deposito (Terugbetaalbaar)   | 150.00    | 160.00    |                      |
| Addisionele dag vir voorbereiding van saal   | 160.00    | 170.00    | 193.80               |
| Huur van breekgoed per dosyn   | 4.90      | 5.20      | 5.93                 |
| <b>ANDER GEBRUIKE</b>  |           |           |                      |
| Gebruik  | 410.00    | 440.00    | 501.60               |
| Deposito (Terugbetaalbaar)   | 160.00    | 170.00    |                      |
| Addisionele dag vir voorbereiding van saal   | 160.00    | 170.00    | 193.80               |
| Huur van breekgoed per dosyn   | 4.90      | 5.20      | 5.93                 |
| <b>GEBRUIK DEUR NIE-INWONERS</b>   |           |           |                      |
| Gebruik  | 490.00    | 520.00    | 592.80               |
| Deposito (Terugbetaalbaar)   | 310.00    | 330.00    |                      |
| Addisionele dag vir voorbereiding van saal   | 160.00    | 170.00    | 193.80               |
| Huur van breekgoed per dosyn   | 4.90      | 5.20      | 5.93                 |
| <b>ALLE GEMEENSKAPSALE GRATIS BESIKKBAAR VIR WYKSVERGADERINGS EENKEER PER KWARTAAL</b>   |           |           |                      |
| <b>STADSBEPLANNINGFOOIE ;</b>  |           |           |                      |
| <b>TARIEF PER TIPE AANSOEK</b>   |           |           |                      |
| Hersonering van grond (Art15(2)(a))  |           | 3 100.00  | 3 534.00             |
| Permanente afwyking (Art 15(2)(b))   |           | 2 900.00  | 3 306.00             |
| Tydlike afwyking (Art15(2)(c))   |           | 2 900.00  | 3 306.00             |
| Tydlike afwyking ('n huiswinkel en tweede wooneenhede in laeinkomste gebiede met gesubsideerde behuising Art 15(2)(d))                 |           | 700.00    | 798.00               |
| 'n onderverdeling van grond en servituut/ huurgedied (Art 15(2) (d))<br>5 en minder erve   |           | 3 100.00  | 3 534.00             |
| 'n onderverdeling van grond en servituut/ huurgedied (Art 15(2) (d))<br>6 – 10 erve  |           | 3 400.00  | 3 876.00             |
| 'n onderverdeling van grond en servituut/ huurgedied (Art 15(2) (d))<br>11 en meer erve  |           | 4 600.00  | 5 244.00             |
| Konsolidering van grond (Art 15(2) (e))  |           | 1 000.00  | 1 140.00             |
| Opheffing, opskorting en wysiging van voorwaardes (Art 15(2) (f))  |           | 3 700.00  | 4 218.00             |
| Toestemming wat volgens die soneringskema vereis word (Art 15(2) (g))  |           | 800.00    | 912.00               |
| Wysiging, skraping of opheffing van voorwaardes ten opsigte van bestaande goedkeuring (Art 15(2) (h)). (Slegs as advertering nodig is) |           | 1 500.00  | 1 710.00             |
| Verlenging van die geldigheidsydperk van 'n goedkeuring (Art 15(2) (i))  |           | 700.00    | 798.00               |
| Goedkeuring van 'n oorlegsonne (Art 15(2) (j))   |           | 800.00    | 912.00               |
| Wysiging of kansellering van 'n goedgekeurde onderverdelingsplan of 'n algemene plan of diagram (Art 15(2) (k))                        |           | 2 000.00  | 2 280.00             |
| Toestemming vereis volgens 'n voorwaarde van goedkeuring (Art 15(2) (l))   |           | 400.00    | 456.00               |
| Bepaling van 'n sonering (Art 15(2) (m))   |           | 800.00    | 912.00               |
| Sluiting van 'n openbare plek of gedeelte daarvan (Art 15(2) (n))  |           | 1 000.00  | 1 140.00             |
| Toestemmingsgebruik i t v soneringskema (Art 15(2) (o))  |           | 2 900.00  | 3 306.00             |
| Gebruik van die grond by geleentheid (Art 15(2) (p))   |           | 800.00    | 912.00               |
| Om 'n huiseienaarsvereniging te ontbind (Art 15(2) (q))  |           | 400.00    | 456.00               |
| Om 'n versuim deur 'n huiseienaarsvereniging reg te stel (Art 15(2) (r))   |           | 800.00    | 912.00               |
| Toestemming vir die herstel van gebou wat deel uitmaak van 'n nie-konformerende gebruik (Art 15(2) (s))                                |           | 800.00    | 912.00               |

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| Vrystelling van onderverdeling en konsolidering (Art 24 (1))   |           | 700 00    | 798 00               |
| Aflewering per hand. geregistreerde pos. databoodskappe  |           | 200 00    | 228 00               |
| Kennisgewing in Plaaslike koerant(e), ter plaatse kennisgewing, munisipale webwerf   |           | 700 00    | 798 00               |
| Kennisgewing in Provinsiale Koerant  |           | 800 00    | 912 00               |
| Soneringsenfikaat  |           | 250 00    | 285 00               |
| SMOUS STAANPLEKKE :  |           |           |                      |
| DAGSTAANPLEKKE   |           |           |                      |
| Persone woonagtig buite munisipale gebied  | 300 00    | 300 00    | 342 00               |
| Persone woonagtig binne munisipale gebied  | 75 00     | 75 00     | 85 50                |
| Markdag  | 45 00     | 45 00     | 51 30                |
| JAAARSTAANPLEKKE   | 680 00    | 680 00    | 775 20               |
| Addisionele tanef vir byvoeging tot bovermelde tanef vir staanplekke waar elektrisiteit beskikbaar is  | 150 00    | 150 00    | 171 00               |
| VERSTREKKING VAN INLIGTING AAN PUBLIEK :   |           |           |                      |
| DIE VERSTREKKING VAN INLIGTING AAN DIE PUBLIEK GESKIED OOREENKOMSTIG TARBEBPALINGS SOOS WEERGEDEE IN : Goewerment Kennisgewing No. 187 van 15 Februarie 2002 |           |           |                      |
| KOPIE VAN GIDS   |           |           |                      |
| Per A4 fotokopie of gedeelte daarvan   | 0 60      | 0 60      | 0 68                 |
| TOEGANG TOT INLIGTING IN TERME VAN ARTIKEL 7(1) VIR PUBLIEKE INSTELLINGS :   |           |           |                      |
| Fotokopie van handleiding per A4 bladsy  | 0 60      | 0 60      | 0 68                 |
| Per A4 fotokopie of gedeelte daarvan   | 0 60      | 0 60      | 0 68                 |
| Per gedrukte A4 rekenaarsbladsy  | 0 40      | 0 40      | 0 46                 |
| Per kompaktdisket (disket voorsien deur aanvrer)   | 40 00     | 40 00     | 45 60                |
| Transkripsie van fotobeele (Per A4 bladsy of gedeelte daarvan)   | 22 00     | 22 00     | 25 08                |
| Kopie van fotobeele (Per kopie)  | 60 00     | 60 00     | 68 40                |
| Kopie van audio opname (Opnamedisket voorsien deur aanvrer)  | 12 00     | 12 00     | 13 68                |
| Transkripsie van audio opname (Per A4 bladsy of gedeelte daarvan)  | 17 00     | 17 00     | 19 38                |
| Versoekfooi betaalbaar per versoek (Reg 7(2))  | 35 00     | 35 00     | 39 90                |
| TOEGANG TOT INLIGTING IN TERME VAN ARTIKEL 7(3) VIR PUBLIEKE INSTELLINGS :   |           |           |                      |
| Fotokopie van handleiding per A4 bladsy  | 0 60      | 0 60      | 0 68                 |
| Per A4 fotokopie of gedeelte daarvan   | 0 60      | 0 60      | 0 68                 |
| Per gedrukte A4 rekenaarsbladsy  | 0 40      | 0 40      | 0 46                 |
| Per kompaktdisket (Disket voorsien deur aanvrer)   | 40 00     | 40 00     | 45 60                |
| Transkripsie van fotobeele (Per A4 bladsy of gedeelte daarvan)   | 22 00     | 22 00     | 25 08                |
| Kopie van fotobeele (Per kopie)  | 60 00     | 60 00     | 68 40                |
| Kopie van audio opname (Opnamedisket voorsien deur aanvrer)  | 12 00     | 12 00     | 13 68                |
| Transkripsie van audio opname (Per A4 bladsy of gedeelte daarvan)  | 17 00     | 17 00     | 19 38                |
| Versoekfooi betaalbaar per versoek   | 35 00     | 35 00     | 39 90                |
| Soekfooi per uur (Soektogte meer as een uur)   | 15 00     | 15 00     | 17 10                |
| TOEGANG TOT INLIGTING VIR PRIVATE INSTELLINGS :  |           |           |                      |
| Fotokopie van handleiding per A4 bladsy  | 1 10      | 1 10      | 1 25                 |
| Per A4 fotokopie of gedeelte daarvan   | 1 10      | 1 10      | 1 25                 |
| Per gedrukte A4 rekenaarsbladsy  | 0 75      | 0 75      | 0 86                 |
| Per kompaktdisket (Disket voorsien deur aanvrer)   | 70 00     | 70 00     | 79 80                |
| Transkripsie van fotobeele (Per A4 bladsy of gedeelte daarvan)   | 40 00     | 40 00     | 45 60                |
| Kopie van fotobeele (Per kopie)  | 60 00     | 60 00     | 68 40                |
| Kopie van audio opname (Opnamedisket voorsien deur aanvrer)  | 30 00     | 30 00     | 34 20                |
| Transkripsie van audio opname (Per A4 bladsy of gedeelte daarvan)  | 20 00     | 20 00     | 22 80                |
| Versoekfooi betaalbaar per versoek   | 50 00     | 50 00     | 57 00                |
| Toegangfooi betaalbaar :   |           |           |                      |
| Per A4 bladsy  | 1 10      | 1 10      | 1 25                 |
| Per A4 rekenaarsbladsy   | 0 75      | 0 75      | 0 86                 |
| Per kompaktdisket  | 70 00     | 70 00     | 79 80                |
| Per transkripsie van fotobeele   | 40 00     | 40 00     | 45 60                |
| Per kopie van fotobeele  | 60 00     | 60 00     | 68 40                |
| Per audio transkripsie (A4 bladsy)   | 20 00     | 20 00     | 22 80                |
| Per kopie van audio rekord   | 30 00     | 30 00     | 34 20                |
| Soekfooi per uur (soektogte meer as een uur)   | 30 00     | 30 00     | 34 20                |
| LED :  |           |           |                      |
| VERSTREKKING VAN INLIGTING :   |           |           |                      |

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|  | 2015/2016 | 2016/2017  | 2016/2017 met<br>BTW |
|--|-----------|--|----------------------|
| <b>LED STRATEGIE</b>   |           |  |                      |
| Afskrf van strategie   | 390.00    | 400.00   | 456.00               |
| CD   | 230.00    | 250.00   | 285.00               |
| <b>SOSIO-EKONOMIESE PROFIEL</b>  |           |  |                      |
| Afskrf van Profiel   | 680.00    | 700.00   | 798.00               |
| CD   | 225.00    | 250.00   | 285.00               |
| <b>VERTOON VAN PLAKKATE :</b>  |           |  |                      |
| <b>VERKIESINGSPLAKKATE .</b>   |           |  |                      |
| Terugbetaalbare deposito indien alle plakkate verwyder is                  | 700.00    | 1 500.00   |                      |
| (By versuim word kostes verhaal van deposito per plakkaat)                 | 50.00     | 53.00  | 60.42                |
| <b>PLAKKATE VIR OPVOEDKUNDIGE / GODSDIENSTIGE /<br/>SPORT INSTANSIES .</b> |           |  |                      |
| Terugbetaalbare deposito indien alle plakkate verwyder is                  | 270.00    | 290.00   |                      |
| (By versuim word kostes verhaal van deposito per plakkaat)                 | 50.00     | 53.00  | 60.42                |
| Vertoon van plakkate (per plakkaat)  |           | 8.77   | 10.00                |
| <b>ADDISIONELE TARIEWE :</b>   |           |  |                      |
| <b>UITROEP VAN BYSTAND PERSONEEL</b>                                       |           | Koste van bystand<br>personeel vir tyd<br>spandeer |                      |
| <b>BOAT LICENCE FEE STRUCTURE :</b>  |           |  |                      |
| <b>RECREATIONAL TARIFFS :</b>  |           |  |                      |
| Basic fee per year for boats 1 - 15 horsepower drive                       |           | 26.32  | 30.00                |
| Basic fee per year for boats used for recreation                           |           | 131.58   | 150.00               |
| Fee per horsepower drive (1 - 15)  |           | 1.67   | 1.90                 |
| Fee per horsepower drive (16 - 39)   |           | 2.41   | 2.75                 |
| Fee per horsepower drive (40 - 69)   |           | 3.03   | 3.45                 |
| Fee per horsepower drive (70 - 99)   |           | 3.60   | 4.10                 |
| Fee per horsepower drive (100 - 129)                                       |           | 3.90   | 4.45                 |
| Fee per horsepower drive (130 - 169)                                       |           | 4.17   | 4.75                 |
| Fee per horsepower drive (170 - 199)                                       |           | 4.61   | 5.26                 |
| Fee per horsepower drive (200 +)   |           | 4.91   | 5.60                 |
| Fee for day permit for boats and vessels (Per day)                         |           | 96.49  | 110.00               |
| Transit fee for seagoing boats and vessels (Per year)                      |           | 394.74   | 450.00               |
| <b>COMMERCIAL TARIFFS :</b>  |           |  |                      |
| 0 - 3 Meter  |           | 276.32   | 315.00               |
| 3.1 - 5 Meter  |           | 385.97   | 440.01               |
| 5.1 - 7 Meter  |           | 1 087.72   | 1 240.00             |
| 7 Meter plus   |           | 3 482.46   | 3 970.00             |
| Houseboat  |           | 3 482.46   | 3 970.00             |
| Replacement fees   |           |  |                      |
| Registration Decals  |           | 87.72  | 100.00               |
| Licence Disc   |           | 43.86  | 50.00                |
| Passenger Decal  |           | 21.93  | 25.00                |
| <b>BTW IS BETAALBAAR OP ALLE FOOIE</b>                                     |           |  |                      |



Swellendam Munisipaliteit

31 MAY 2016

Swellendam Municipality

# KAPITAALBEGROTING 2016/2017

| Description  | Department         | Municipal Sub Department   | Grants     |           | CRR       |            | Totaal    |            | 20 315 463 |            | 15 157 325 |            | 17 029 602 |           |
|--|--------------------|----------------------------|------------|-----------|-----------|------------|-----------|------------|------------|------------|------------|------------|------------|-----------|
|  |                    |                            | 2016/2017  | 2016/2017 | 2016/2017 | 2016/2017  | 2016/2017 | 2016/2017  | 2016/2017  | 2016/2017  | 2016/2017  | 2016/2017  | 2016/2017  | 2016/2017 |
| P/A System   | Municipal Manager  | Municipal Manager          | 0          | 22 000    | 0         | 22 000     | 0         | 22 000     | 0          | 22 000     | 0          | 0          | 0          | 0         |
| Security Camera  | Municipal Manager  | Local Economic Development | 17 545     | 0         | 0         | 17 545     | 0         | 17 545     | 0          | 17 545     | 0          | 0          | 0          | 0         |
| Computer   | Municipal Manager  | Local Economic Development | 10 530     | 0         | 0         | 10 530     | 0         | 10 530     | 0          | 10 530     | 0          | 0          | 0          | 0         |
| Extension of traffic offices to make provision for a help desk and | Community Services | Traffic                    | 0          | 360 000   | 0         | 360 000    | 0         | 360 000    | 0          | 360 000    | 0          | 0          | 0          | 0         |
| Sports counter funding   | Community Services | Sport                      | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 1 050 000  | 0          | 0          | 0         |
| Pole pruners   | Community Services | Parks                      | 0          | 3 500     | 0         | 3 500      | 0         | 3 500      | 0          | 3 500      | 0          | 0          | 0          | 0         |
| 50 Chairs Hall Buffelsrivier                                       | Community Services | Halls                      | 0          | 5 000     | 0         | 5 000      | 0         | 5 000      | 0          | 5 000      | 0          | 0          | 0          | 0         |
| Shelter Sportgrounds Buffelsrivier                                 | Community Services | Sport                      | 0          | 15 000    | 0         | 15 000     | 0         | 15 000     | 0          | 15 000     | 0          | 0          | 0          | 0         |
| Railton - Upgrade Sport Stadium                                    | Community Services | Sport                      | 6 140 350  | 0         | 0         | 6 140 350  | 0         | 6 140 350  | 0          | 6 140 350  | 1 351 468  | 0          | 0          | 0         |
| Buteljags River - Upgrade sport stadium                            | Community Services | Sport                      | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 0          | 2 318 458  | 0          | 0         |
| Upgrading of Suurbraak Library                                     | Community Services | Library                    | 350 877    | 0         | 0         | 350 877    | 0         | 350 877    | 0          | 350 877    | 0          | 0          | 0          | 0         |
| Paving   | Community Services | Halls                      | 66 689     | 0         | 0         | 66 689     | 0         | 66 689     | 0          | 66 689     | 0          | 0          | 0          | 0         |
| Blindings - Raadsaal   | Corporate Services | Council                    | 0          | 10 000    | 0         | 10 000     | 0         | 10 000     | 0          | 10 000     | 0          | 0          | 0          | 0         |
| Staalrakke in kluis  | Corporate Services | Office Buildings           | 0          | 5 000     | 0         | 5 000      | 0         | 5 000      | 0          | 5 000      | 0          | 0          | 0          | 0         |
| Data projektor - Raadsaal  | Corporate Services | Council                    | 0          | 15 000    | 0         | 15 000     | 0         | 15 000     | 0          | 15 000     | 0          | 0          | 0          | 0         |
| Tredidoor - Raadsaal   | Corporate Services | Council                    | 0          | 30 000    | 0         | 30 000     | 0         | 30 000     | 0          | 30 000     | 0          | 0          | 0          | 0         |
| Brandblussers en tekens  | Corporate Services | Human Resources            | 0          | 40 000    | 0         | 40 000     | 0         | 40 000     | 0          | 40 000     | 0          | 0          | 0          | 0         |
| Staalabinette  | Corporate Services | Town Planning              | 0          | 5 000     | 0         | 5 000      | 0         | 5 000      | 0          | 5 000      | 0          | 0          | 0          | 0         |
| Computer equipment and ICT network                                 | Finance Service    | Financial Services         | 0          | 200 000   | 0         | 200 000    | 0         | 200 000    | 0          | 200 000    | 0          | 0          | 0          | 0         |
| Office furniture   | Finance Service    | Financial Services         | 0          | 100 000   | 0         | 100 000    | 0         | 100 000    | 0          | 100 000    | 0          | 0          | 0          | 0         |
| Changes to offices - Stores  | Finance Service    | Stores                     | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 0          | 100 000    | 0          | 0         |
| Installation of electronic access gate                             | Finance Service    | Stores                     | 0          | 5 000     | 0         | 5 000      | 0         | 5 000      | 0          | 5 000      | 0          | 100 000    | 0          | 0         |
| Nood Kapital   | Engineers Service  | Eng Services               | 0          | 150 000   | 0         | 150 000    | 0         | 150 000    | 0          | 150 000    | 0          | 150 000    | 0          | 0         |
| Vervang HV lyn by industriële area met 95 mm PILC kabel            | Engineers Service  | Electricity                | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 500 000    | 500 000    | 0          | 0         |
| Electrification of Railton Phase 2 & 3                             | Engineers Service  | Electricity                | 1 754 385  | 0         | 0         | 1 754 385  | 0         | 1 754 385  | 0          | 1 754 385  | 1 754 385  | 1 754 385  | 0          | 0         |
| Upgrading of protection at substations - Swellendam                | Engineers Service  | Electricity                | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 500 000    | 500 000    | 0          | 0         |
| Replace current street lights with LED                             | Engineers Service  | Electricity                | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0         |
| Upgrade roads and stormwater Railton 7de laan                      | Engineers Service  | Streets                    | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 0          | 1 754 385  | 0          | 0         |
| Herseel (Railton en Swellendam)                                    | Engineers Service  | Streets                    | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 0          | 2 318 458  | 0          | 0         |
| "Mill & Fill" (Railton en Swellendam)                              | Engineers Service  | Streets                    | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 500 000    | 500 000    | 0          | 0         |
| Plaveel Interseksies x 2 (Stasie, Bontebok)                        | Engineers Service  | Streets                    | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 500 000    | 500 000    | 0          | 0         |
| Railton: Upgrading of gravel roads with kerbs and stormwater       | Engineers Service  | Streets                    | 0          | 200 000   | 0         | 200 000    | 0         | 200 000    | 0          | 200 000    | 0          | 0          | 0          | 0         |
| Opgrader S/W sloot Du Toitsrus/kerkgroen Fase 2                    | Engineers Service  | Stormwater                 | 4356754    | 0         | 0         | 4 356 754  | 0         | 4 356 754  | 0          | 4 356 754  | 0          | 0          | 0          | 0         |
| Betomenger x 2   | Engineers Service  | Streets                    | 0          | 100 000   | 0         | 100 000    | 0         | 100 000    | 0          | 100 000    | 0          | 0          | 0          | 0         |
| Railton Hoof Water toevler/N2 en spoor kruising                    | Engineers Service  | Streets                    | 0          | 30 000    | 0         | 30 000     | 0         | 30 000     | 0          | 30 000     | 0          | 0          | 0          | 0         |
| Vervang van 2 pompe - Swellendam                                   | Engineers Service  | Water                      | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 0          | 300 000    | 0          | 0         |
| Bedekking besinkingstenke WTW Swellendam                           | Engineers Service  | Water                      | 0          | 200 000   | 0         | 200 000    | 0         | 200 000    | 0          | 200 000    | 0          | 200 000    | 0          | 0         |
| Health and Safety Measures   | Engineers Service  | Water                      | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 0          | 80 000     | 0          | 0         |
| Suurbraak - WWTW   | Engineers Service  | Water                      | 8112       | 0         | 0         | 8 112      | 0         | 8 112      | 0          | 8 112      | 0          | 0          | 0          | 0         |
| Barrydale Sitsville - Upgrade WWTW                                 | Engineers Service  | Sewerage                   | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 3 558 560  | 2 318 458  | 0          | 0         |
| Monitingsapparate  | Engineers Service  | Sewerage                   | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 3 514 931  | 2 318 458  | 0          | 0         |
| Waste water sampler  | Engineers Service  | Sewerage                   | 0          | 120 000   | 0         | 120 000    | 0         | 120 000    | 0          | 120 000    | 0          | 120 000    | 0          | 0         |
| Upgrading of Barrydale bulk water infrastructure                   | Engineers Service  | Sewerage                   | 0          | 150 000   | 0         | 150 000    | 0         | 150 000    | 0          | 150 000    | 0          | 0          | 0          | 0         |
| Suurbraak - New reservoir  | Engineers Service  | Water                      | 4189169    | 0         | 0         | 4 189 169  | 0         | 4 189 169  | 0          | 4 189 169  | 1 697 981  | 0          | 0          | 0         |
| Pypvervanging volgens Meesterplan - Barrydale Fase 1               | Engineers Service  | Water                      | 921052     | 0         | 0         | 921 052    | 0         | 921 052    | 0          | 921 052    | 0          | 1 197 000  | 0          | 0         |
| BJS Rooipomplyn na WWTW  | Engineers Service  | Water                      | 0          | 500 000   | 0         | 500 000    | 0         | 500 000    | 0          | 500 000    | 0          | 0          | 0          | 0         |
| Opgradering van sypaadlles   | Engineers Service  | Sewerage                   | 0          | 0         | 0         | 0          | 0         | 0          | 0          | 0          | 0          | 0          | 0          | 0         |
| 10 Speedbumps  | Engineers Service  | Streets                    | 0          | 104 500   | 0         | 104 500    | 0         | 104 500    | 0          | 104 500    | 0          | 0          | 0          | 0         |
|  |                    | Streets                    | 0          | 130 000   | 0         | 130 000    | 0         | 130 000    | 0          | 130 000    | 0          | 0          | 0          | 0         |
|  |                    |                            | 17 815 463 | 2 500 000 | 0         | 20 315 463 | 0         | 20 315 463 | 0          | 20 315 463 | 15 157 325 | 17 029 602 | 0          | 0         |

Swellendam Municipality  
31 May 2016



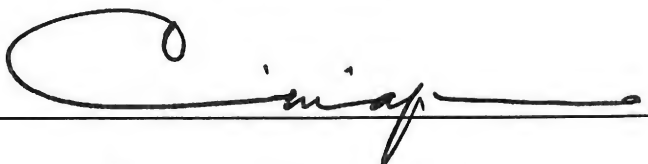


**Section 18 - Municipal manager's quality certificate**

I Cecil Africa, Municipal Manager of Swellendam Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Cecil Africa

Municipal Manager of Swellendam Municipality (WC034)

Signature 

Date 23 May 2016





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## SWELLENDAM MUNICIPALITY

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